

THE
UNIFORM SYSTEM
OF
ACCOUNTS FOR HOSPITALS
CHARITIES, MISSIONS
AND
PUBLIC INSTITUTIONS


SIR HENRY BURDETT, K.C.B., K.C.V.O.



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THE UNIFORM SYSTEM OF ACCOUNTS

FOR

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PREFACE

IN chapter i. of this edition will be found the complete account of the origin and progress of the Uniform System of Accounts during the last forty-eight years. It has long been adopted by the principal British hospitals and great institutions and by the Governments of not a few of the principal British Dominions beyond the seas, where a sterling currency prevails. Thus the Governments of Victoria, Queensland, and New Zealand, with several Crown Colonies, have adopted the Uniform System, and it is enforced in connexion with the principal hospitals in New South Wales, South Australia, Western Australia, Tasmania, and South Africa.

The Uniform System has not yet been adopted in the Dominion of Canada owing, we believe, to the currency being in dollars and not in pounds sterling.

The war has led to the creation and establishment of many hundreds of hospitals for the reception of wounded sailors and soldiers, including military, territorial, and Red Cross hospitals which collectively provide upwards of 100,000 beds. We have pleasure in recording that the Army Council have recently issued instructions to enter on the front of the Army Form F. 736 the average daily cost of subsistence of each patient, arrived at by taking the value of the total issues for the account period to patients in hospitals and dividing it by the total number of days of subsistence shown. Further, all hospitals run by the British Red Cross Society or the Order of St. John, that is, Red Cross and Auxiliary hospitals, have to keep their accounts on the Uniform System. The saving and efficiency resulting from this decision cannot be over-estimated, and we hope it may speedily be extended to all military hospitals.

Few have the privilege of living to take a continuous part for forty-eight years in the development of great reforms for which they may have been responsible initially. That privilege we enjoy, hav-

ing in God's mercy since 1868 taken an active part in the administration, development, and extension of the voluntary hospital system which, like the Uniform System of Accounts, has now arrived at a state of development which approaches, if it has not even attained, its zenith. This book has already gone through two editions, and, with the addition of a new Index of Classification, has later been reprinted. The present may properly be regarded as the fourth edition, for which a considerable demand has arisen, testifying to the widespread interest that the evolution and enforcement of the Uniform System of Accounts for Hospitals and Charitable Institutions has created throughout the British nation and Empire.

Two factors exercise wide influence upon the yield of voluntary contributions to hospitals and charities. One is the growth of personal service in the days of health in the cause of the sick amongst all sections of people from the highest to the lowest. This has led to a much closer and wider study of administrative questions, including the upkeep and management of public institutions and the chief factors which make for efficiency. It is remarkable that in the City of London there is hardly a great firm of importance where at least one of the working partners is not a member of the committee of a voluntary hospital or important charity. In some firms all the active partners are committee men. In the larger towns of the United Kingdom and throughout the British Dependencies it is properly regarded as no small honour to be elected a member of the committee of the principal hospital in any centre of population. It follows that the awakening of the man of affairs, who is very often a man of considerable means and even of wealth, has rendered it essential that the accounts of every important hospital and charitable institution shall not only be accurately kept but that they shall be published in a form which makes it possible, by studying the actual reports, to ascertain exactly what the financial position of each institution may be, and how far it can be strengthened by a substantial gift in money. We are glad to know, from our widespread knowledge of the facts, and especially of those hospitals which are administered with the highest intelligence and show a due regard to the requirements of the giving public, that such institutions can continuously rely upon securing adequate funds for their maintenance and upkeep.

Amongst the smaller institutions the keenest interest is often taken locally in their progress and welfare. They too are recognizing the importance of accurate and full accounts. Indeed, we have taken pains in the present volume to include directions which will enable intelligent people responsible for the administration of the affairs of this type of institution to adopt the Uniform System. They can so bring themselves into line with the best managed and best supported philanthropic enterprises. The necessary books, and an explanation of any details in regard to them which may be desired, can be procured on application to the Manager, The Scientific Press, Limited, 28 and 29 Southampton Street, Strand, London, W.C.

This may prove to be the last occasion on which we shall have the privilege of producing an edition of this book. In any case we gladly avail ourselves of the opportunity to express the debt all who have benefited from the Uniform System of Accounts as it exists to-day in its perfected form owe to Mr. John G. Griffiths, M.V.O., F.C.A., who, in conjunction with the authorities of King Edward's Hospital Fund, has devoted a great amount of time and his unique experience as an accountant to make this system of accounts fuller, more adequate, and all-embracing for its purpose. We desire to express our acknowledgments to the Honorary Secretaries and authorities of King Edward's Hospital Fund for London for their co-operation. We have further to express our admiration for and to offer congratulations to the Inspectors of Charities for Queensland, Victoria, and the Australian Colonies, to the Inspector-General of Hospitals and Charitable Institutions in New Zealand, and especially in this connexion to Mr. H. C. Malcolm, Dr. John S. C. Elkington, and Mr. T. H. A. Valintine, whose work has deservedly brought them gratitude and reputation in the Dominions for which they are responsible. Their individual work and suggestions have had a most material influence for good upon the standard of administration of hospitals and charities throughout Australasia.

Finally, we gladly record our special indebtedness to Mr. Godfrey H. Hamilton, Secretary of the National Hospital for the Paralysed and Epileptic, London, for the valuable assistance he has rendered in the production of the present volume.

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THE UNIFORM SYSTEM OF ACCOUNTS, AUDITS, AND TENDERS FOR HOSPITALS AND INSTITUTIONS

CHAPTER I

INTRODUCTORY—THE ORIGIN OF THE UNIFORM SYSTEM—IMPROVEMENTS—ADOPTION BY KING EDWARD'S HOSPITAL FUND FOR LONDON—THE HOSPITAL SUNDAY FUND AND HOSPITAL SATURDAY FUND—ADOPTION IN BRITISH COLONIES AND AMERICA—INTERCOMMUNICATION BETWEEN HOSPITALS—COST OF NURSING STAFF—*THE HOSPITAL* LIBRARY OF REFERENCE—AN IDENTICAL SYSTEM OF ACCOUNTS IS IMPERATIVE THOUGH A UNIFORM SYSTEM OF ADMINISTRATION IS ADVISABLE—HOSPITAL AND INSTITUTIONAL HOUSEKEEPING

THE Uniform System of Accounts originated at the Queen's Hospital, Birmingham, nearly half a century ago (1869), and was devised by Mr. (now Sir) Henry C. Burdett, with the co-operation of an eminent Birmingham accountant, the late Mr. William Laundry. It proved so useful in practice that six years later Mr. Burdett introduced it at the Dreadnought Seamen's Hospital, the first London Hospital to use it, and the system was then adopted spontaneously by a few of the best administered hospitals where the managers were keen in enforcing economy. In 1891, in order to secure, for comparative purposes, an identical classification of the terms and charges included in the system, Mr. P. J. Michelli, the Secretary of the Dreadnought Hospital, at the author's request, prepared a glossary or index of classification, which was published in *The Hospital Annual* of that year. This index enabled the same classification of the many items

included in the expenditure of a great institution to be generally adopted. In the same year a committee of hospital secretaries, at the instigation of the Metropolitan Hospital Sunday Fund, revised and elaborated the index of classification, and the new index was adopted by a general meeting of hospital secretaries in January, 1892. The Council of the Metropolitan Hospital Sunday Fund approved it, and the Uniform System of Accounts was formulated by that body for the use of the metropolitan hospitals.

In 1903 the Honorary Secretaries of the King's Fund pointed out that :—

It would be doing an injustice to the Uniform System of Accounts, properly so-called, not to add that those who have given attention to the subject do not pretend that the true position of any institution can be shown by a mere statement of receipts and expenditure alone. The necessity for a balance-sheet has been fully discussed in a volume by Sir Henry Burdett, "The Uniform System of Accounts for Hospitals and Institutions," 1893, and King Edward's Hospital Fund has this year (1903) supplied to the hospitals a uniform balance-sheet which has been settled by a committee of chartered accountants.

In July, 1906, the Honorary Secretaries of the King's Fund reported that the whole of this system had been inquired into on behalf of the Fund by Mr. John G. Griffiths, F.C.A., in 1905, and that a committee of hospital secretaries and the representatives of the King's Fund were engaged in a further revision of the system. The revised system which resulted was completed in November, 1906, adopted by the three Funds—the King's Fund, the Hospital Sunday, and Hospital Saturday Funds—and came into force on January 1, 1907. It is fully explained in a pamphlet issued by the three Funds, and published by Mr. G. Barber.

The Prince of Wales, in his speech reported in *The Times* of December 25, 1908, pointed out the value of this system in enforcing control over expenditure, and it is satisfactory to record also that the publication of the earlier editions of the present book led to the adoption of the system in several of the British Colonies. A system which has produced the important economical results recorded in the statistical reports of the King's Fund should not be confined to hospitals. Former editions and this new edition adapt the system to the requirements of all charitable institutions, and it is hoped that it may eventually be generally adopted by all well-managed charities throughout the Empire. Largely as the result

of the action taken in this country a uniform system of accounts has for some years been set up and employed by one of the principal hospitals in the United States of America.

The history of the Uniform System of Accounts when applied to the last twenty or thirty years is also the history of voluntary hospitals in this country, for it is probable that no single reform has had a greater influence for good upon the administration of charitable institutions than the evolution and enforcement of the Uniform System of Accounts. Prior to its general use the hospitals differed widely as regards methods of administration, and in respect of standards for use in applying information passing from one institution to another, they were aloof from any scheme of co-operation. Indeed, speaking generally, the hospital system was disorganised and careless, waiting for the action of some able statesman to be disestablished, disendowed, and swallowed whole in a larger scheme of relief in sickness. Now we have, on the contrary, a well-organised system, ready to fight, and sure to survive for many a long year, because the voluntary system is now acknowledged to be one which puts the interest of the patient first. The Uniform System and the communion it has helped to bring about between our hospitals have amounted almost to a revolution, certainly to a renaissance, and have thrust State control much further away than it was in the eighties and nineties of last century.

After all, when the system was first introduced, it was not claimed that the hospitals were asked to do anything which well-managed business houses had not been doing for years. The idea of arranging the figures expressing the income and expenditure of a charity or a commercial undertaking under appropriate headings was a common-sense proposition readily accepted by all who valued order in business affairs. Moreover, it was one which would obviously produce an instrument having the double use of ascertaining cost of management and maintenance under different headings and comparing that cost as between one undertaking and another or in respect of one undertaking during a series of years. It has been proved that the system is good for the institution, it is undeniable that it is also good for the institutional worker, for it enables him to do his work better. It gives the latter the satisfaction of learning when his efforts are successful and has the corrective result of quickly indicating the parts of the machine that require overhauling or reconstruction. The comparison afforded by the universal adoption of the

system inculcates the principles of true economy, which have nothing to do with niggardliness or parsimony, for it shows an institution where it is spending too little as well as where it is spending too much.

In view of the fact, however, that there is generally a very laudable desire closely to scrutinise expenditure under all headings, we would here refer the reader to a little book¹ entitled *Hospital Expenditure: The Commissariat* which all who use the Uniform System of Accounts, or are responsible for the preparation and issue of the annual reports of institutions, should keep on their bookshelf for constant reference. Anyone who has this book and studies it ought to be able to save with ease from £5 to £10 per occupied bed per annum, and to add immeasurably to the comfort of everybody fed within the walls of the institution. This is an age of rapid progress, and it is not to be wondered at that the changes which have been introduced, and the large growth and increase of expenditure, under certain heads, which have occurred since the publication of the first edition of this book, have rendered it desirable to elaborate some of the headings under which expenditure is divided up and to keep the provisions supplied to the nursing department wholly distinct from those charged to the general expenditure account. The more thoughtful of hospital administrators, and the most capable in our judgment, are being rapidly forced to the conclusion that the increase in the number of nurses at present employed to attend the sick in the institutions of this country, has reached, if it has not even exceeded, the maximum number which can properly be employed. When, as in one case, the authorities of a hospital employ so many nurses that each nurse has fewer than two patients to look after, it must be evident to everybody that such an excess of nurses in a ward must tend to promote inefficiency and indiscipline rather than good nursing and sound administration. We are of opinion, that in all the circumstances of the work of a large general hospital, on an average one nurse to every three or possibly four patients, with a provision whereby extra nurses can be employed for special cases if necessary, is a fair proportion, and that, where the supervision of the officers is constant and conscientious, a staff limited to this number is best calculated to secure the maximum of administrative efficiency and of comfort for all. A separate record, therefore, of the cost of

¹ *Hospital Expenditure: The Commissariat*. London: The Scientific Press, Ltd., 28 and 29 Southampton Street, Strand. Price 2s. 6d.

feeding the nursing department is a constant incentive to keep a vigilant eye on the size of that department.

From the numerous communications we have received from Committees and Secretaries, it is apparent that there exists a general desire for the publication of a set of books and forms of account which can be readily obtained by those institutions that decide to adopt the Uniform System. We have therefore made arrangements with The Scientific Press, Limited, 28 Southampton Street, Strand, London, to publish such a set of books and forms of account, and we think it will be helpful in many ways to publish a leaf from each of the books, with the Index of Classification, and to add a brief explanation of the system. Any secretary, matron, or institution will thus be placed in the position of being able to alter any system of accounts without difficulty, and so to obviate the necessity for many, if not all, of the inquiries so frequently addressed to them under existing circumstances. At 28 Southampton Street, Strand, is also to be found a Hospital Library and Bureau of Information where books of reference, a complete set of the plans of the principal institutions, and many annual reports, bye-laws, and regulations, which are calculated to be of general interest, are ready for the consultation of any who are engaged or interested in hospital management.

We are all proud of the voluntary system upon which most of the charitable institutions of the United Kingdom are conducted, but if we are to maintain and still further popularise this noble system of helping others, we must certainly prove that the business arrangements of our charitable institutions will compare favourably with the best systems known to men of business throughout the world. The Lunatic Asylums, being under a Board of Control or Commissioners, are compelled to have one uniform system of accounts, so that the results may be easily compared. Is it too much to ask from the zealous and able conductors of our voluntary charities that, without exception, they shall spontaneously determine to institute such a system, although they are free from any such supervision or control? We think not; and our belief after many years' experience has been justified by the adoption of this uniform system for hospitals and institutions by the majority, at any rate, of the managers.

Our object in publishing this system of books and accounts is to bring ascertained and accurate facts to the knowledge of those engaged in hospital and institutional administration, with the view to

excite an interest in the many questions which necessarily arise when uniformity is secured. Everybody who has any knowledge of the work is aware of the great differences which exist, and, we are inclined to think, which usefully exist, in the details connected with the management of institutions under the voluntary system. Such differences excite interest and comparison, and give free scope to the ingenuity and intelligent foresight of those who are responsible for the conduct of each institution. A uniform and common system of administration would tend to narrow the area for improvement and development, and would therefore be anything but advantageous to the best interest of all concerned. It must further be borne in mind that the bare statement that a bed costs so many pounds at one institution, and half as many pounds at another institution, does not necessarily, if at all, determine that the management of the one is infinitely superior to that of the other, or *vice versâ*. The merits can be ascertained only by a careful inquiry into all the circumstances, and by a detailed examination of the figures which go to make up the total sum in each case. It follows, therefore, that a uniform system of accounts will be more useful to the managers than to any other persons, because they alone, in conjunction with the comparatively few individuals who make a study of the questions involved, will be able to test the figures, and to deal with them on their merits. We have thought it desirable to say this much here, because our voluntary charities are very often criticised unfairly and unjustly by those who have little or no practical knowledge, and who have neither the wisdom nor the spirit of justice to give sufficient time and care to the subject to enable them to discriminate to what extent the comparisons they draw are well-founded or meaningless.

HOSPITAL AND INSTITUTIONAL HOUSEKEEPING

This book upon the forms of accounts for hospitals and institutions should be read in conjunction with another work issued under the editorship of the author, entitled *Hospital Expenditure: The Commissariat*.¹ *Hospital Expenditure* goes very fully into the housekeeping arrangements of institutions, and if each committee were to procure a few copies for the use of the Chairman of the House and Finance Committees, as well as for the secretary and

¹ See p. 4.

the matron, we make no doubt that a saving of from £5 to £10 in the cost of each bed might be readily effected. It is not sufficiently understood that in a large establishment even a slight increase in the cost of each individual boarded per week speedily overbalances the gain of a decreasing number. One hundred and fifty nurses, for instance, boarded at the rate of 6s. per week, will cost £260 a year less than 125 boarded at 8s., and this difference per head in the cost is insignificant compared with those which actually exist, as shown in detail in *Hospital Expenditure*. On page 32 of the same book will be found a table setting forth a dietary for the resident medical staff and for the nurses, wherein it is shown that through want of attention to details the cost of boarding the resident medical staff as compared with that of boarding the nurses, though the dietary in most institutions is almost identical, shows an actual difference of from 15s. to 20s. per head on the weekly average. Such differences should not at the outside exceed from 2s. 6d. to 3s. 6d. per head per week, where the housekeeping is managed upon sound principles supported by an accurate knowledge of the many small matters which are too often overlooked. In this connection we would urge the authorities of every hospital and institution, which aims at securing a reputation for sound and economical administration, to publish in the report, in conjunction with the income and expenditure account, a table as follows :—

TABLE OF PERSONS BOARDED AND PARTLY BOARDED IN THE
HOSPITAL

For the Year ended December 31, 19—

	Number on full board	Number on partial board. State meals	Allowance in lieu of board. State amount
Medical officers . . .			
Secretarial staff . . .			
Nursing staff			
Ward maids			
Servants (male) . . .			
„ (female)			
Laundry staff			
Total			

We may add that the above particulars are essential to any comparison of expenditure, and should therefore be given in the report for the year. In one hospital containing about 150 beds, with the aid of *Hospital Expenditure* a zealous secretary and lady superintendent have succeeded by good housekeeping in reducing the cost of maintenance to the extent of from £1,250 to £1,700 in one year. What has been effected in this institution can readily be effected in all, where the committee and officials are determined to expend the money of the institution to the best possible advantage.

EXTENSION OF THE UNIFORM SYSTEM

The popularity of the Uniform System of Accounts as applied to hospitals and the larger institutions, and the requirements of the subscribing public that the accounts of every charity shall be kept clearly and as far as possible on an identical basis, have created a demand for the extension of this system of accounts to all charities. With a view to meet this demand we have introduced matter, and have added forms of account, for the assistance and adoption of the committees and officials of orphanages, homes, missionary societies, private nursing homes, home hospitals, nursing co-operations and institutions generally, which we hope will result in an increase to the funds of all institutions, the managers of which have the public spirit and knowledge to adopt the Uniform System.

CHAPTER II

THE ANNUAL REPORT: WHAT IT SHOULD CONTAIN

THE DOUBLE OBJECT OF THE ANNUAL REPORT—ITS MINIMUM CONTENTS DETAILED—ACCOUNT OF ORIGIN AND HISTORY OF INSTITUTION SHOULD BE GIVEN—ACCOUNTS AND TABULATED STATEMENTS—"MOUTHS TO FEED"—PROPER AUDITS TO PREVENT FRAUD—INSETS

THE Annual Report should be the cream or summary of the information gathered together in the office of the secretary or superintendent of an institution from the books and registers of each department. It goes without saying that this information should be arranged in a clear and concise manner in order that the facts may be easily assimilated by those to whom the institution owes an account of its stewardship, and to show the public at large that the business of the charity is being conducted on common-sense lines and in an honourable manner. It also should fill the important function of providing the means of placing the merits and needs of the institution before potential supporters.

As the Annual Report is to a large extent based upon the tables of figures and books of account described in these pages, it will perhaps be convenient to refer to it thus early in the present work. We have mentioned the necessity of clearness and conciseness, but we must lay especial stress upon the virtue of accuracy. Every fact set forth in the report must be capable of verification in the books and records of the institution, and nothing will enable this to be done more readily than the use of the Uniform System. Every name of a supporter or of an officer of the institution must be printed correctly and set forth with proper titles or qualifications in due style. Nothing so easily offends some supporters of a charity as to see their names, initials, or pseudonyms incorrectly entered or to find them omitted altogether.

It is the business of every charitable institution to make and keep friends, and the careful preparation and issue of the Annual

Report is a good means to enable this ideal to materialise. We do not presume to lay down hard and fast rules as to the arrangement of the report or the exact nature of its contents. It has been our task, however, for many years to inspect closely the reports of most of the institutions of the world, and while we have found much that is admirable, and readily admit that the well-prepared report is the rule rather than the exception, a great many instances of faults of omission as well as commission have come under our notice. We should like therefore briefly to state what in our opinion is the minimum of information an Annual Report should contain, and in so doing we do not lose sight of the fact that the individuality of an institution is one of the most attractive things of a voluntary system, and should be expressed, within certain wide limits, as a means of obtaining public recognition and support. We deal later with what matter should be presented; its elaboration and mode of presentation is a question of technique which will in a substantial measure indicate the experience and ability of the officer responsible for the publication.

This brief exposition will serve as an index or summary of the more detailed explanation of the books of accounts and forms for arrangement of statistics that will be found in the following pages.

A supporter of a charity does not like to see signs of extravagant expenditure on printing and stationery; on the other hand, he will not examine with pleasure a report or appeal which bears evidence of cheapness and want of taste or care in the production. Well-selected founts of type, careful printing, and good quality paper may be used without danger of offending any recipient. The cover should be striking and attractive in appearance; it bears the same relationship to the contents of the book as a window does to a shop, it should therefore tempt the beholder to proceed further and view the contents. Next we would suggest a frontispiece showing the most advantageous view of the main building of the institution or illustrating in some way its chief work. Facing this will be found the title-page stating the full name of the institution, the year of foundation, the year under review, and the number of beds, number of patients or inmates and staff, or other brief expression of the extent of the work. Then follows a list of the officers with the titles and degrees against each name well checked. It seems a simple matter to observe accuracy in this particular, yet we have more than once observed in a list of Vice-Presidents the names of those whom we know have

been dead some time ; in this way it often happens that the present holder of a bishopric or a peerage is described as being an officer of an institution of which he has perhaps never heard.

We think that every report should contain a short account of the origin, history, and progressive development of the institution by which it is issued, even when practically the same matter is printed year after year. The Report of the Committee or Board does not answer the same purpose, dealing as it does simply with the events of the previous twelve months. The later document should confine itself to the period covered by the published accounts and other statistics—generally and preferably from January 1 to December 31. If there are subsequent events of extreme importance which it is thought desirable to bring to the notice of the governors, these may be stated separately on a separate page or inset leaflet. Thus the collected reports provide without overlapping or repetition the history of the charity. The report, while avoiding verbosity, should present in a pleasant and readable style the recent business, care being taken to thank specially those who have given large benefactions or rendered important personal service. It is a cardinal factor in the maximum success to record the gifts, however small, each year of every benefactor, however humble.

Then should follow the Income and Expenditure Account, the Balance Sheet, the Invested Property Account, and any subsidiary accounts. With the whole of these we shall deal at length later, and in passing content ourself by advocating the printing of these figures in page form and not on folding sheets which are very inconvenient and exasperating to handle.

In London special forms are used by hospitals for the presentation of the numbers of patients and the cost of patients under different headings, these being shown in the exact manner required by King Edward's Hospital Fund and the Hospital Sunday and Saturday Funds. These are sometimes, according to taste, supplemented by tables of admissions and out-patient attendances arranged over a series of years, and followed by a report from the Registrar on the Medical and Surgical work of the hospital for the year under review. In respect of institutions other than hospitals dealing with various branches of charitable work, it will be interesting and convenient to provide in tabular form particulars of the activities of the organisation.

At some convenient place in the report will appear, as advocated in Chapter I, a statement of the "mouths to feed" as well as the patients or other inmate recipients of charity. In addition there should be provided a clear statement of the privileges of benefactors and the cost of endowing or naming beds, pensions, etc.

The main part of the volume will be filled by the list of governors and subscribers carefully checked and tallying in respect of totals with the Income and Expenditure Account.

It is now generally admitted that every hospital and every kindred charity supported by voluntary contributions ought to publish annually a duly audited statement of accounts, the items in which should agree with the lists of contributions received during the year, printed in the report. Such lists should be totalled and should include every sum received within the year. In the course of a long experience we have been asked to serve on committees of investigation and inquiry, where the management of an institution has fallen into bad odour. The commonest form of fraud has been due to the circumstance that often the accounts published in the reports did not represent the true facts, because a building account, a suspense account, or some other device, had been resorted to with a view to conceal not only the amount of money received from the public, but the cost at which that money had been raised. Another form of fraud is traceable to the habit of not putting the date to each counterfoil in the receipt books. In one case, where some thousands of pounds had been misappropriated, it was found that, although the money received was acknowledged in the report, the sum brought to account was always months, and sometimes even a year, behind.

On one occasion the author was engaged in the investigation of the affairs of a charity of considerable importance, which had the patronage of Queen Victoria and many members of the royal family, and had succeeded in obtaining a large grant from the War Office. An investigation showed that the counterfoils of the receipt books were undated, that the moneys of the subscription list were not made to agree with the totals given in the accounts, and that there was some reason to fear that sums may not have been accounted for by the recipient to whom they were sent during a period of something like twenty-five years. Attention was drawn to the matter (owing to the system of asterisks followed in regard to the publication of

particulars concerning institutions in Burdett's *Hospitals and Charities*) by the finance committee of one of the great City companies, which led to an investigation and the re-organisation of the institution in question, to the lasting benefit of those immediately concerned. This example once more proves that the figures in every account published should agree with the amounts given in detail in the annual report, and the public are justified in viewing with suspicion every institution where this practice is not strictly adhered to.

Other investigations we have made make it clear that the publication in the report of an institution of an income and expenditure and other accounts on the uniform system does not necessarily mean that the books of that institution are kept upon the uniform system. It is hardly credible, but it is the fact, that the author, to his surprise, has reason to know that there have been secretaries of institutions who have not kept their books on the uniform system, but who have published statements of account in their reports which would lead subscribers to suppose that the uniform system was in force. We are glad to know that where this course has been pursued, owing to the incapacity or the idleness or want of sense of responsibility of a particular secretary, the institution has seldom been of first-class importance. We mention the fact because we desire to impress everybody interested in the management of a great hospital or institution or charity with the importance of having a business agenda for the regulation of each committee's proceedings, which will insure the production of the books for inspection, so that all who are responsible for the administration may be in a position to see for themselves, whether or not the accounts are well kept, up to date, and in order. This is a point which especially affects the treasurer, chairman and members of the finance committee of institutions throughout the country, and indeed throughout the Empire, and we hope that before another year passes it will not be possible for any official to publish an account in the report, based on the uniform system, whilst his methods of bookkeeping are not laid down on the same system, nor are they so planned as to reveal, at any moment, exactly the amount of money which has been expended upon every item, for the information and guidance of the governing body. There are still a few secretaries who have not taken the trouble to master the uniform system though the statement of account in the report might lead the uninitiated to conclude that this system was

being used. This evil can only prevail when a committee is incompetent or not up to its duties.

Of course any auditors who signed accounts prepared in the irregular manner here referred to would be unfit to be entrusted with the responsible duty of auditing the accounts of a public institution dependent for its income upon voluntary contributions. The day has gone by when any governing body can take the responsibility of permitting the office administration of a charity to be in the hands of any one but the most capable and adequately paid man they can find to undertake the important duties of the secretariat.

There now only remains to mention the insets. These, if numerous, are bothering and confusing, and should in ordinary circumstances consist of (*a*) the form of instruction to Bankers for the payment of an annual subscription, (*b*) a return form for convenience in sending donations or subscriptions direct to the institution, which paper might have printed upon it (if the information is not supplied elsewhere) a model clause for the use of persons in making testamentary benefactions. The latter clause should also be printed on the back of receipt forms, which we know from experience are kept by many benefactors for reference in respect of future gifts.

CHAPTER III

THE UNIFORM SYSTEM OF ACCOUNTS EXPLAINED

BOOKKEEPING AND ACCOUNTS—THE NECESSARY BOOKS: A CASH BOOK; A CASH ANALYSIS AND RECEIPT BOOK; A SUBSCRIBERS' REGISTER; AN ALPHABETICAL BOOK FOR DONATIONS; A LEGACY BOOK; AN INVESTED PROPERTY AND RENT BOOK; A CASH ANALYSIS AND RECEIPT BOOK; AN ANALYSIS JOURNAL; A MONTHLY JOURNAL; A LEDGER; A WAGES BOOK AND PETTY CASH BOOKS

WE venture now to state briefly the best system upon which the accounts of a hospital or institution can be uniformly kept.

Every report should contain the following accounts :—

- (I.) An Income and Expenditure Account containing a detailed statement of the receipts and expenditure under classified heads. (This may include a table showing the expenditure upon the maintenance of the various officers, nurses and servants employed, and the cost of the in- and out-patients respectively.) This form of account is the backbone of the system, and on it all the books are based. The principle embodied in it is one which is very generally adopted by hospital and institution committees. It differs in detail from most of the others, however, because an attempt has been made to introduce into it everything which will tend to make the form at once simple and comprehensive. To effect this, a close study has been made of the various forms extant, and, after due consideration of the practical working of all the systems, the one given here has been approved for general adoption. The form practically explains itself, and we, therefore, give it without further introduction. (See pages 18-21.)
- (II.) The Invested Property Account, showing all the property of the institution, the various securities held, and the income derived from each. This will, of course, follow the ordinary lines, and, as most secretaries and all accountants are familiar with it, we do not think it necessary to reproduce it here. If a valuation of the property is given it should state if the valuation represents original cost and the date when each was valued.
- (III.) The Balance Sheet. This may be prepared under the direction of the auditors, in such a form as may seem to lend itself best to the circumstances of each institution. The form given on pages 36 and 37 is that adopted by the Central Funds of the Metropolis and can be readily modified to meet the needs of all institutions.

- (IV.) A Special Appeal Account. This may or may not be kept, as the auditors and committee may determine. If published, it should show all the money received as the result of appeals and personal canvassing, but it should *not* include old subscriptions, the receipts from King Edward's Hospital Fund, the Hospital Sunday and Saturday Funds, and other regular and assured sources of income. It should show every item of expenditure connected with the issue of appeals for money, including advertisements, salaries, commissions, printing, stationery, postages, and every other item of the kind. Such an account enables any Governor to keep an eye upon the management, and to ascertain if the efforts put forth are adequate to the purpose, and if they combine the minimum of expenditure with the maximum of results. In London the expenditure in connection with special appeals, dinners, building funds and the like is shown in the main Income and Expenditure Account. In the case of all other institutions we attach importance to the publication by them of this account. (See page 76.)
- (V.) If there are any special funds connected with the hospital or institution, such as a Building Fund, Samaritan Fund, a Convalescent Fund, a Chaplain's Fund, a Pension Fund for nurses and officers in affiliation with the Royal National Pension Fund for Nurses, and so forth, a separate statement concerning each should appear in the annual report. (See pages 77-81.)
- (VI.) Table of Persons Boarded and partly boarded in hospital. (See page 7.)

INCOME

The books it is necessary to keep have been designed to make it easy to work accounts from year's end to year's end, on the basis of the form for the Income and Expenditure Account, which we have already given. Commencing with the left-hand side of that account, and dealing first with the INCOME or RECEIPTS, we shall require:—

(1) A Cash Book; (2) A Cash Analysis and Receipt Book; (3) A Subscribers' Register; (4) An Alphabetical Register Book for Donations; (5) A Legacy Book; (6) An Invested Property and Rent Book.

THE CASH BOOK.—This is in the common form used for double entry, with which all bookkeepers and stationers are familiar, and it therefore needs no comment or explanation.

THE CASH ANALYSIS AND RECEIPT BOOK.—This follows the lines of the income side of the form of the Income and Expenditure Account already given. In it will be entered, under their proper heads, every item of receipt throughout the year, and the total of each column, *e.g.* subscriptions, donations, boxes, etc. etc., should agree

with the corresponding total given in the published accounts, as at the end of the list of subscriptions, donations, legacies, invested property, etc., published in the annual report. This is easily arranged by having two columns in the report—one showing the amount of subscriptions and donations received from individuals in previous years, and the other the amounts received from each person during the past twelve months. (See after page 122.)

A glance at the specimen page of the Cash Analysis and Receipt Book will show that the columns include all the items given on the left-hand side of the Income and Expenditure Account. A point may here be mentioned which characterises every one of the analysis books included in the Uniform System of Accounts. In addition to the analysis columns, a total column is given at the end. This is done in order that when each of the columns is correctly cast up, the totals at the bottom of each page, when added together, shall be identical with that of the total column; and so it is easy to check the castings, and prevent the carrying forward of mistakes from one page to another.

THE SUBSCRIBERS' REGISTER is a very important book, and the absence of it has caused many secretaries much tribulation. It should be so prepared as to obviate the labour of making out a new register every year. We give (see pages 28 and 29) a page from the List or Register of Annual Subscribers which we have found most suitable.

It will be seen that, although the book is of convenient size, the names and addresses will only have to be re-entered every tenth year, when, in any case, the changes in the addresses, as well as the alterations due to other causes, would render a new book essential to good bookkeeping. Another advantage offered by this register is that it enables the Secretary to see at a glance the date in each year when each subscriber is accustomed to pay his subscription, so that he may not be annoyed by being applied to for payment irregularly, or at a date in the year when the payments have not been previously made. It further enables the Secretary to see at once if any, and which, subscriptions are in arrear. These are two important points, as every experienced Secretary will admit.

It will be observed that a column is provided for the year when the subscriptions commenced. To some extent we must regard a subscription list from an actuarial point of view. A list containing a

INCOME AND EXPENDITURE

[illegible]

Cr.

EXPENDITURE.								£	s.	d.	£	s.	d.	£	s.	d.
A. MAINTENANCE.																
I. Provisions.																
1.	Meat	.	.	.	.	.	.			
2.	Fish, Poultry, &c.	.	.	.	.	.	.			
3.	Butter, Bacon, &c..	.	.	.	.	.	.			
4.	Eggs	.	.	.	.	.	.			
5.	Milk	.	.	.	.	.	.			
6.	Bread, Flour, &c.	.	.	.	.	.	.			
7.	Grocery .	.	.	.	.	.	.			
8.	Vegetables and Fruit	.	.	.	.	.	.			
9.	Malt Liquors .	.	.	.	.	.	.			
10.	Aërated Water and Ice	.	.	.	.	.	.			
II. Surgery and Dispensary.																
1.	Drugs, Chemicals, Disinfectants, &c.	.	.	.	.	.	.			
2.	Dressings, Bandages, &c.	.	.	.	.	.	.			
3.	Instruments and Appliances	.	.	.	.	.	.			
4.	Wines and Spirits	.	.	.	.	.	.			
5.	Sundries	.	.	.	.	.	.			
III. Domestic.																
1.	Renewal and repair of Furniture	.	.	.	.	.	.			
2.	" " Bedding and Linen	.	.	.	.	.	.			
3.	" " Hardware, Crockery, Brushes, &c.	.	.	.	.	.	.			
4.	Washing done off Hospital premises (average weekly number of articles )	.	.	.	.	.	.			
5.	Cleaning and Chandlery	.	.	.	.	.	.			
6.	Water	.	.	.	.	.	.			
7.	Fuel and Lighting— (a) Coal	.	.	.	.	.	.			
	(b) Gas	.	.	.	.	.	.			
	(c) Electric Current	.	.	.	.	.	.			
	(d) Oil, Wood, &c.	.	.	.	.	.	.			
8.	Uniforms (Nurses', Porters', &c.)	.	.	.	.	.	.			
9.	Sundries	.	.	.	.	.	.			
IV. Establishment.																
1.	Insurance	.	.	.	.	.	.			
2.	Renewals and Repairs	.	.	.	.	.	.			
3.	Annual Cleaning	.	.	.	.	.	.			
4.	Garden	.	.	.	.	.	.			
V. Salaries, Wages, &c.																
1.	Medical	.	.	.	.	.	.			
2.	Dispensing	.	.	.	.	.	.			
3.	Nursing	.	.	.	.	.	.			
4.	Other Officers	.	.	.	.	.	.			
5.	Mechanics, &c.	.	.	.	.	.	.			
6.	Porters	.	.	.	.	.	.			
7.	Domestic Servants	.	.	.	.	.	.			
8.	Scrubbers	.	.	.	.	.	.			
9.	Pensions	.	.	.	.	.	.			

INCOME AND EXPENDITURE

[illegible]

ACCOUNT *for the Year ending the 31st December, 19—*

Cr.

EXPENDITURE.				£	s.	d.	£	s.	d.	£	s.	d.
A. MAINTENANCE— <i>(continued)</i> .												
VI. Miscellaneous.												
1.	Printing and Stationery											
2.	Postages											
3.	Advertisements											
4.	Sundries											
Total Cost of Maintenance												
B. ADMINISTRATION.												
I. Management.												
1.	Official Salaries											
2.	Pensions											
3.	Official Printing and Stationery											
4.	Official Postage and Telegrams											
5.	Official Advertisements											
6.	Law Charges											
7.	Auditors' Fee											
8.	Sundries											
II. Finance.												
1.	Appeals											
2.	Commission											
3.	Festivals, Bazaars, &c.											
Total Cost of Administration												
Total Cost of Maintenance and Administration												
C. RENT, RATES AND TAXES.												
I.	Rent											
II.	Rates and Taxes											
Total Rent, Rates and Taxes												
Total Ordinary Expenditure												
D. EXTRAORDINARY EXPENDITURE—												
I.	Interest											
II.	Contributions to other Institutions											
III.	Festivals, Bazaars, &c.											
	Festivals, &c., for New Buildings or Equip- ment, or for the Extinction of Debt incurred for such purposes											
	Festivals, &c., for Endowment or other capital purposes											
Total Extraordinary Expenditure												
Total Expenditure												
Balance, being excess of Total Income over Total Expenditure for the Year												
<i>(Omit this heading if there is a deficit on the year's working.)</i>												

large number of very old subscribers needs constant refreshing *by new subscriptions*, otherwise the total receipts under this head will be liable to heavy fluctuations.

In addition to the List or Register of Annual Subscribers, it is desirable to have an ALPHABETICAL REGISTER BOOK, in which the names and addresses of DONORS during each year may be entered. This book should be ruled with columns for date, name and address, and £ s. d., and should contain a few pages for each letter. The entries under each letter should be totalled and ruled off at the end of each financial year.

A little practical point may here be mentioned. Very many philanthropic people strongly object to give annual subscriptions to charities. They are, however, generally ready to give a donation, and hence donors may be divided into two classes: (a) those who give relatively small donations and continue them, on application, from year to year; and (b) those who give larger sums, possibly, but who only give irregularly to a charity. The former class may usefully be denominated Annual Donors, and should be kept together, so as to insure that an application is made to them at the proper period in each year for a renewal of their donations.

THE LEGACY BOOK¹ and THE INVESTED PROPERTY AND RENT BOOK should each be kept in such a form as the Committee and Auditors may approve.

EXPENDITURE

The books required in order to keep a correct account of the expenditure of public institutions on the uniform system are:—

- (1) An Analysis Journal.
- (2) A Monthly Journal.
- (3) A Ledger.
- (4) A Wages Book.
- (5) Petty Cash Books, *i.e.* at least one for the Secretary and one for the Matron or Lady Superintendent.

Here again the form of the Income and Expenditure Account is followed, and constitutes, as it were, the keystone of the books. Let us take the books in detail.

THE ANALYSIS JOURNAL.—This book is divided into sections corresponding with the sub-heads on the expenditure side of the Income and Expenditure Account. Each section is shown by a parchment tag affixed to the commencement of its portion of the

¹ Amounts allocated by Executors under discretionary powers should be treated as Donations.

Journal, so as to enable the accountant to turn to any section without difficulty. The Journal will therefore contain sections headed respectively :—

(A.) MAINTENANCE.

- (1) Provisions.
- (2) Surgery and Dispensary.
- (3) Domestic.
- (4) Establishment Charges.
- (5) & (6) Salaries and Wages, and Miscellaneous Expenses.

(B.) ADMINISTRATION.

- (1) Management and (2) Finance.

(C.) RENT, RATES, AND TAXES.

- (1) Rent ; (2) Rates and Taxes.

(D.) EXTRAORDINARY EXPENDITURE.

- (1) Interest ; (2) Contributions to other Institutions ; (3) Festivals, Bazaars, etc.

Each of the sections of the Journal is ruled, like the Cash Analysis and Receipt Book, with £ s. d. columns for the separate items set out on the expenditure side of the Income and Expenditure Account. Thus, in the case of Provisions, there will be separate columns for meat, for fish, poultry, etc., for butter, cheese, etc. (See after page 122.)

Each £ s. d. column has to the left of it a narrower column headed 'quantities,' and the last column on the right-hand side of each page is the column for totals for the purposes of insuring correctness in casting, for it will contain the expenditure in the whole, as the other columns do in detail. Every invoice must be entered in the Analysis Journal, so that the Secretary or Committee may on any given day see exactly what the expenditure has been on any given item, and may further easily compare all the expenditure, as it is given on identical lines with that of any previous period of a year. Each section is similarly ruled to that of Provisions, the heads of the columns agreeing in each case, of course, with the items printed under the respective sub-heads in the Income and Expenditure Account. In order to economise space, as the items in some of the sections are not nearly so numerous as in the case of (1), (2), and (3), it will be noticed that two sections have been arranged on a single page, which has necessitated the introduction of two total columns—that is, one at the end of each section. In order to make these remarks clear, we give, in addition to a specimen page relating to (1) Provisions (see after page 122), another relating to (4) Establishment Charges, and (5) Miscellaneous (see after page 122).

FOR HOSPITALS AND INSTITUTIONS

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CASH BOOK:—ANALYSIS

[illegible]

The next book on our list is the MONTHLY JOURNAL. This book is used for the double purpose of securing a correct system of double entry, and of enabling all tradesmen's accounts to be overhauled monthly. It follows the common form of double entry journals, and should contain each month, under the head of *Dr. to Provisions*, *Dr. to Surgery and Dispensary*, *Dr. to Domestic Expenses*, etc., the names of the tradesmen from whom the goods were received, and the amount expended with each during the month in question.

It is essential, having regard to the importance of accurate classification of expenditure, and the separation of the various items which are properly chargeable to (1) expenditure upon in-patients ; (2) expenditure upon out-patients ; (3) expenditure upon the nursing or general staff, that the entries in the Monthly Journal as well as in the Analysis Journal should be entered and posted separately in the whole of the books kept. This can readily be accomplished by analysing the items in each invoice under the heads of (1) in-patients' department ; (2) out-patients' department ; (3) the nursing or general staff. In this way under the entry for June 1, or any particular date, the name of the tradesman, says Jones, would be entered in the column of the Analysis Journal headed 'From whom,' and after it would be put I.P.D., O.P.D., or N.S. When an entry is made in the Monthly Journal, it will then be easy to enter under the heading *Dr. to Provisions In-Patient Department*, all the items relating to that expenditure for the month ; under *Dr. to Out-patient Department* the respective items ; and under *Dr. to Nursing Staff* the respective items too. The total of the items of each heading would be carried into the second column of the Monthly Journal in each case, so that the right figure can be posted direct into the ledger of the total expenditure for the month on in-patients, out-patients, and the nursing or general staff respectively ; and the grand total of all three would be carried out into the third column of the Monthly Journal, being the total expenditure on provisions for the month under all heads.

The same plan would be pursued in regard to surgery and dispensary, domestic expenses, and all the other important headings into which maintenance and administration are respectively divided up for the purposes of the Uniform System of Accounts. We consider, as accuracy is so important a feature, and the expense should

be no greater, that it might be well to have three sets of order books in use for (1) in-patient and general expenditure orders ; (2) out-patient department orders ; and (3) nursing or general staff orders. Where there is a nursing home there should be a separate kitchen for the nursing department, and here any difficulty in regard to expenditure upon this department should disappear. In regard to in-patient and out-patient expenditure upon drugs, medical and surgical appliances, and other matters which relate to treatment, it is a good plan to pay the chief dispenser £10 a year as a gratuity for the extra trouble to him of analysing his invoices and showing clearly in such analysis the amounts properly chargeable to in-patient and out-patient expenditure respectively. It is further desirable that the dispensary should be so planned as to enable the dispenser to keep the drugs, appliances, and other articles to be issued to (1) in-patients and (2) out-patients separate. In large hospitals two dispensaries are best.

We are aware that the managers of hospitals and institutions are often very conservative, and that a change of this kind is frequently not made because it is thought to involve an immensity of trouble. In practice, where the committee and officers are determined to make their institution so efficient as to be above criticism, it has been found that one afternoon devoted to the re-arrangement of the dispensary and its contents, and the introduction of special orders, has sufficed, with careful supervision for the first twelve months, to effect the necessary modifications whereby an accurate account can be kept of the expenditure upon the in- and out-patient departments. We therefore hope that all the best hospitals and institutions throughout the English-speaking world will determine to mark the twentieth century by introducing the necessary modifications to render it possible to state in each year's accounts exactly what was the expenditure upon (1) in-patients and the hospital generally ; (2) out-patients ; and (3) the nursing and general staff. Then the cost of each occupied bed and each in-patient, and the cost of each out-patient, can be placed beyond dispute, and the expenditure upon nursing will be known too, and so economy and efficiency may be effectively secured.

We next come to the LEDGER, which needs no comment or description.

The WAGES BOOK has been prepared with a view of keeping

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ANNUAL SUBSCRIBERS

[illegible]

together in one book a record of all payments made to individuals, and also the receipts. The sample page which we give will be easily understood, and need not be further explained (see pages 74-75).

Lastly, there are the PETTY CASH BOOKS, of which we propose to give a leaf of one only, and that the Secretary's, as the Matron's should be identical with this in form. This book, it will be seen, follows the uniform system exactly. Space is provided on the left-hand page for the entry of all money received for petty cash purposes, and on the remainder of the same page, as well as on the right-hand page, columns corresponding with the sectional headings on the right-hand side of the Income and Expenditure Account are provided, so that each item can be properly classified at the time of entry. Once a quarter, or annually, as may be preferred, the total of each column is transferred from the Petty Cash Book to its proper section in the Journal, and so the whole expenditure is correctly analysed and entered (see pages 24-25). It is important to draw a cheque for the actual expenditure of each month, and not for any lump sum. Thus, a cheque for £50 may be given to the Secretary on his appointment, and every month he will draw a cheque for the actual sum expended, so that he may commence each month with £50—or whatever the initial amount may have been—in hand.

It is desirable, indeed it is required by the Metropolitan Funds, that gifts in kind should be valued and expressed at cost or estimated value on the Income side of the Income and Expenditure Account under Other Receipts, and on the Expenditure side under the appropriate headings. This of course applies only to articles which the Hospital would have had to buy and not to luxuries (game, fruit, etc.).

Where all or any part of the washing is done by a Metropolitan Hospital it is required that a special return shall be published in the Annual Report.

CHAPTER IV

THE BALANCE SHEET

FORM ADOPTED BY METROPOLITAN CENTRAL FUNDS—SUNDRY CREDITORS
—LOANS TO HOSPITAL—TRUST FUNDS—CAPITAL ACCOUNTS—BUILDINGS
AND EQUIPMENT—FUNDS FOR GENERAL OR SPECIAL PURPOSES—CASH—
SUNDRY DEBTORS—STOCK OF LINEN, DRUGS, ETC.—INVESTMENTS ON
CAPITAL ACCOUNTS—BALANCE SHEET REQUIRED BY ALL BUSINESS
MEN

IN the old days the accounts of each hospital were kept on a different system, and very often the details furnished left much to desire. The institution and general adoption of the Uniform System of Accounts has removed most of the defects of those days. There is, however, a feeling still prevalent in connection with the management of certain institutions which permits statements to be issued to the subscribers and the public in regard to the position and accounts of great institutions, which in fact conceal the true financial position of these institutions. Having regard to the continuous improvement in the efficiency of the administration, the office and financial management, and the system generally upon which the voluntary hospitals and institutions are now conducted, the time has arrived when it is necessary to warn the managers that the steady increase in the amount of individual gifts for hospital and charitable purposes, whilst it demonstrates the enlistment of the support of the heads of great business houses and leading financiers, entails the necessity of publishing complete accounts in the annual reports of each institution every year. Unless this is done the awakening interest of men of business who contribute large sums may be diminished, and many of them will probably decline to give in future to any hospital or institution which does not fully disclose its financial position each year.

We have always endeavoured to be practical, and it is therefore our duty, in publishing a new edition of the present book, to deal fully with this aspect of institution accounts, and to submit for the assistance of hospital managers and others a form of balance sheet which is so drawn as to secure that nothing is hidden or kept back

in regard to the finances of each institution that adopts it. The late Mr. Spurgeon, who was invariably successful in raising large sums of money for charitable purposes, made it a rule of his life to disclose all the facts. His appeals for money contained all the essential figures and promised that if the sum asked for was forthcoming, then the particular work would be undertaken, but not otherwise. Here lies the true secret of successful appeal, and any institution which conceals the truth, or fails to publish an exhaustive balance sheet, must in the near future speedily find itself in great financial difficulties, which will tend to increase until it may become impossible to keep the hospital or institution open. In such a case the institution itself may disappear, or be supplanted by some new undertaking conducted upon modern methods, where the managers have the courage and high principle to decline to conceal anything in regard to their financial position, happen what may.

Sloppy finance, unbusinesslike methods, excruciating appeals, are things which we are thankful to say have had their day. Anyone who depends upon such meretricious methods for raising money will soon learn that the public has no confidence in people who pursue them. The public will soon decline to subscribe money to any institution which issues literature of this kind and conducts its affairs in any but the most businesslike, frank, and straightforward manner.

The balance sheet (pages 36 and 37) which we recommend for adoption is that produced in accordance with the considered advice of eminent accountants by King Edward's Hospital Fund and required to be used by the institutions receiving grants from that Fund and the Metropolitan Hospital Sunday and Saturday Funds. It is designed to enable it to be used with the form of income and expenditure account under the Uniform System (see pages 18-21.) Some accountants, and many of those who realise most fully the vast sums which are now available for hospital and charitable maintenance, hold to the opinion, that legacies given for general purposes should not, except by the resolutions of the executive or the direction of the testator, be treated necessarily as income. The best plan is to pay all legacies as they are received into a deposit account at the bank, upon which interest will be allowed, and for the Finance Committee to determine, just before the close of each financial year, what proportion of such moneys left at the discretion of the

management shall be invested, and what shall be transferred to current account and treated as income.¹ The same authorities agree that building improvements should be treated, if they are really improvements, as additions to the buildings which belong to the hospital, and should not be regarded as expenditure to be necessarily disbursed out of income. These points, when in the discretion of the management, should form the subject of definite resolutions to be entered in the minute-book after full discussion at a special meeting of the committee summoned each year for the purpose of their adjustment.

Dealing now with the balance sheet in detail, we would first draw attention to the fact that the balance sheet of a hospital, like that of every other institution, should show on the one side the liabilities and funds for which the institution is responsible, and on the other its assets, dividing them under convenient headings with due regard to the various trusts under which they may be held. It is not therefore sufficient for a hospital to show its current liabilities contrasted with its available assets, but it should further show, as far as the information at hand enables it, every other item involving the receipt or expenditure of money for which the committee should account.

We are led to make these preliminary observations because we are aware of instances where the authorities object to inform the public of the fact, that the hospital possesses large assets apart from those which are currently available. We know that such reticence has the effect of misleading the charitable public, and should not be practised. The accompanying balance sheet has been drafted, no doubt, on the assumption that it must be the wish of the managers of every well-conducted hospital and institution that all the estates and possessions of the institution should be set out fully and precisely.

Dealing with the debit side of the balance sheet first, this may be broadly divided into three headings: liabilities, which would include all debts of whatever character; all funds bequeathed, subscribed, or appropriated for special purposes not applicable generally

¹The institutions receiving grants under the Revised Uniform System from the above three Funds have to comply with the rule which provides that all legacies not ear-marked by the testator for a capital purpose must pass through the Income and Expenditure Account whether ultimately expended or invested. This also affects the form on page 79.

to the requirements of the institution; and the surplus funds which may be appropriated at the discretion of the management to any of the hospital or institution purposes.

With a view to make everything as clear as possible to everybody, it is stated on the *pro formâ* balance sheet on page 36 those accounts which more generally appear to be necessary in hospital balance sheets. The first two items—(1) 'Sundry Creditors' and (2) 'Loans to the Hospital,' including loans from trust funds, are self-explanatory. With regard to the second of these items, Trust Funds, we have seen instances where money has been temporarily taken from other funds and applied under this heading to the hospital requirements without proper authority. This should never be done, such a proceeding being quite unnecessary and calculated not only to produce confusion but to cause misconception and even criticism of a damaging character. It is indeed doubtful if a Hospital is empowered to borrow from or against its Endowment Fund or any fund subject to a Special Trust without the permission of the Commissioners for Charitable Purposes.

The third item, 'Capital Accounts,' represents that portion of the hospital receipts, whether from legacies, donations, or appropriations from the General Account, which should have been or have been or may have been included by discretion of the management or spent on buildings or invested. For convenience, these are described as Capital Accounts, although, of course, there being no capital in a hospital, this description is not quite technically accurate; but they are so described in order to distinguish them from the funds available for annual expenditure. This heading is sub-divided as follows: (*a*) 'For Special Purposes,' being donations, legacies, etc., for specific requirements of the hospital, or for charitable or scientific purposes in relation to it, required to be separately invested or applied; the intention in these cases being that no portion thereof should be applied for the ordinary annual needs of the institution, the income only being available.

(*b*) 'For Buildings and Equipment.' This heading provides for the record of subscriptions and donations made towards the Building Funds and for specific appropriations made from the general funds for the purposes of building and equipment. (See page 80.)

The third item, (*c*) 'For General Purposes,' is intended for the statement thereunder of accumulations derived from time to time

from surpluses of the Income of the Hospital over its Expenditure. This fund will generally be represented on the other side of the account by investments applicable to general purposes.

Turning to the fourth item we may point out that it is usual and desirable to print separately the operations of the income of each fund appropriated to special purposes, and the balances unexpended will appear under this head. Thus the balance sheet would here contain any unexpended income of a Samaritan Fund, but the fund itself, if invested, the income only being used, would be included under the previous heading, 'Capital Accounts,' and the sub-heading 'For Special Purposes.' (See page 36.)

Next in order comes the Income and Expenditure Account, the details of which will of course be shown on the form already recommended for use (see pages 18-21). On the balance sheet it will only be necessary to state the balance of this account at the beginning of the year, adding to it the surplus for the year under review. Should a deficit be shown the account is stated as No. 5 on the credit side.

On the credit side of the balance sheet the items are grouped in an order following as far as possible the principles adopted on the other side of the account. The first item, 'By Cash at Bank and in Hand,' provides under separate headings : (*a*) the record of the funds held generally on account of the hospital, and (*b*) those held on account of special funds, the two being carried out in the further column of the account.

No. 2, 'Sundry Debtors,' would include any amounts due to the institution, such as rents of property, interest on loans, etc.

An item for 'Stock of Linen, Drugs, etc.,' is one not often to be found in hospital accounts, but we think that stock should be taken at the end of each year, so that the accounts may properly represent the cost of the up-keep of the hospital during the year rather than the expenditure on buying that of which a large portion may remain on hand. Our striving after perfection in the matter of accounts may one day result in such a useful and proper addition to the credit side of a balance sheet.

No. 3, 'Investments on Capital Accounts,' is intended to enable the investments of the accounts on the other side to be recorded, separated in accordance with the requirements of the donors.

The account of 'Land, Buildings, and Equipment' is confined to

Dr.

		£	s.	d.	£	s.	d.
I	TO SUNDRY CREDITORS— (To include all Tradesmen's unpaid Accounts and accrued liabilities)						
2	„ LOANS TO HOSPITAL— (To be detailed)						
3	„ CAPITAL ACCOUNTS— (A) For Special Purposes (a) Hospital Endowments (b) Other Special Purposes (B) For Buildings and Equipment (C) For General Purposes						
4	„ UNEXPENDED INCOME BALANCES OF SPECIAL FUNDS— (To be detailed)						
5	„ * INCOME AND EXPENDITURE ACCOUNT— Balance at January 1, 19— Add:— Excess for year to December 31, 19—						

* NOTE.—This Account will be stated as No. 5 on the other side should it show a deficit.

MEMORANDUM.—If amounts have, by due authority, been lent out of any one of the funds of the Hospital to any other, the loan should appear on the left-hand side of the Balance Sheet, as a liability of the Fund to which the loan has been made, and on its right-hand side as an Investment of the Fund from which the loan has been made.

The Investments of the Funds should be set out on the Balance Sheet in detail, or, if numerous, should appear in a Schedule, to which reference should be made in the Balance Sheet.

If the Hospital has landed property or estates, their cost, and the Funds with which they were acquired, should be stated in the Balance Sheet; but in many cases this is impossible, either because the Estates themselves have been given without valuation to the Hospital, or because the necessary information is not now available, and the same difficulty may occur in the case of the

property actually used or intended for hospital purposes, estates producing income come under investments. We think that a record showing the cost or estimated value of the institution's property and estates, including its site where possible, should be kept and should be available for the information of the public and subscribers ; but in cases where the information is not at hand to enable a correct statement of these assets to be set out, a note should be placed on the balance sheet, as suggested in the footnote on pages 36 and 37, setting out the facts. If the particulars under any heading should prove too numerous to be included in the balance sheet, it will be preferable to set out these details on schedules and to give the pages where they are printed in brackets. Some notes to the balance sheet are added by way of direction, which will be quite clear to the reader.

It is to be wished that every hospital and institution which has already adopted the Uniform System of Accounts, and all those which desire to take a high place in public estimation for the efficiency of their management, will henceforward publish each year a full balance sheet. We feel confident this will be the course promptly taken in their own interests by the efficiently administered hospitals and institutions throughout the British Empire. When this practice becomes universal, or nearly so, our voluntary institutions may justly claim a high position for intelligent and wise management.

In the absence of a balance sheet it becomes impossible for any man of business to ascertain for himself, by studying the reports of one of our great institutions, exactly what the financial position of the hospital or charity may be, and how far its weakness in this respect needs strengthening by a substantial gift in money. The widespread interest which has been excited in the voluntary hospitals of late, which has now been extended to all classes of the community from the King to the humblest of his subjects, makes it essential that every well-conducted institution should publish a balance sheet, and so afford the best guarantee it has in its power to give, that every statement made in every appeal is sober fact, supported by figures which cannot be controverted by the most captious of critics. Every institution, therefore, which is intelligently managed, and the managers of which desire to bring it speedily up to a condition of adequate financial security, will publish a balance sheet each year in the Annual Report.

CHAPTER V

DIVISION OF IN-PATIENT AND OUT-PATIENT EXPENDITURE—STATISTICAL TABLES — METHODS OF ENUMERATION OF IN-PATIENTS AND OUT-PATIENTS—DESCRIPTION OF AN OUT-PATIENT—OUT-PATIENT ATTENDANCES

It is at present a reflection upon many hospitals and institutions that the accounts are so kept, even under the Uniform System, that it is impossible for the managers to ascertain precisely what is expended upon (*a*) the in-patients and general maintenance of their institution, (*b*) the out-patients, and (*c*) the nursing and general staff. In the present edition provision has been made whereby this blot can be readily removed. The extra labour entailed is very small, and we venture to hope all will determine to follow the plan laid down on pages 26-27 where, in describing the monthly journal, we have set forth a simple method, which, if pursued, will make it easy for an institution to show exactly what it expends upon the in-patient department, the out-patient department, and the nursing and general staff respectively, and to give in their reports exactly what each occupied bed and each in-patient as well as each out-patient has respectively cost each year. It would be worthy of the traditions of our great institutions if the slight but necessary modifications were introduced to effect the results aimed at.

The system we have described is certainly the most scientific method of arriving at the cost, and it renders unnecessary the very unsatisfactory method of approximate dissection which we have reason to think still largely is used.

We set forth here the forms of return of patients, as regards numbers of admissions, etc., and cost divided under the different headings of expenditure, which is now uniformly used in the metropolitan hospitals. The division of cost, it will be seen, will be easily carried out through the book-keeping operations mentioned in the opening paragraph of this Chapter.

STATISTICAL TABLES

NAME OF HOSPITAL_____

Financial Statistics for Year ending December 31, 191 , compared with those of the previous year ending December 31, 191 .

I.—IN-PATIENTS.

(a) NUMBER OF BEDS AND IN-PATIENTS.

	Numbers in 191 .	Numbers in 191 .
1. Number of Beds available for use		
2. Average number of Patients resident daily throughout the year, as counted and recorded daily		
3. Number of In-Patients in the Hospital at beginning of year		
4. Number of In-Patients admitted during year		
5. Number of In-Patients in the Hospital at the end of the year		
6. Average number of days each Patient was resident (Insert here method of calculation.)		

(b) ANNUAL EXPENDITURE ON IN-PATIENTS APART FROM THAT ON OUT-PATIENTS, AVERAGE COST OF EACH IN-PATIENT PER WEEK, AND AVERAGE COST OF EACH IN-PATIENT.

	Expenditure on In-Patients in 191 .	Average cost of each In- Patient per week in 191 .	Expenditure on In-Patients in 191 .	Average cost of each In- Patient per week in 191 .
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Maintenance :—				
7. Provisions (should any article of food for Patients not be supplied by the Hospital a note should be made here of the fact) .				
8. Surgery and Dispensary				
9. Domestic				
10. Establishment				
11. Salaries, Wages, etc.				
12. Miscellaneous Expenses				
Administration :—				
13. Management				
14. Finance				
AVERAGE TOTAL COST of each In-Patient per week				
AVERAGE TOTAL COST of each In-Patient (Insert here method of calculation).				

II.—OUT-PATIENTS.

(a) NUMBERS.

	Numbers in 191 .	Numbers in 191 .
1. Total number of New Out-Patients		
(a) Number of Patients on books at the beginning of the year, if ascertainable		
(b) Number of Casualty Patients included in No. 1		
(c) Number of Casualty attendances included in No. 2		
(d) Number of Maternity Patients included in No. 1, attended at home		
(e) Number of attendances on Maternity Patients included in No. 2		
2. Total number of Out-Patient attendances		

(b) ANNUAL EXPENDITURE ON OUT-PATIENTS AND AVERAGE COST OF EACH OUT-PATIENT ATTENDANCE AND OF EACH OUT-PATIENT.

	Expenditure on Out-Pati- ents in 191 .	Average cost per Out- Patient At- tendance.	Expenditure on Out-Pati- ents in 191 .	Average cost per Out- Patient Attendance.
	£ s. d.	s. d.	£ s. d.	s. d.
Maintenance :—				
3. Provisions (including Board of Officials) .				
4. Surgery and Dispensary				
5. Domestic				
6. Establishment				
7. Salaries and Wages				
8. Miscellaneous				
Administration :—				
9. Management				
10. Finance				
AVERAGE TOTAL COST per Out-Patient Attendance				
AVERAGE COST per Out-Patient (Insert here method of calculation.)				

Notes must be appended to the foregoing tables to explain sufficiently the method of arriving at the average total cost of each in-patient in any stated period and the average cost per out-patient. As the whole value of the result depends entirely upon the methods employed for enumeration it is necessary to state clearly in the table the method actually adopted. For ascertaining the average number of days each patient was resident the yearly total of daily counts should be divided by the number of patients treated to a conclusion during the year (see Table I—In-Patients), *i.e.* headings (3) + (4) - (5). The average cost per in-patient is arrived at by dividing the total expenditure on in-patients by the number of in-patients treated to a conclusion during the year (see Table I—In-Patients).

There is, however, no hard and fast rule in respect of the method of calculation and the choice must be left to the discretion of each hospital. This is necessary because it is obvious that in some institutions the foregoing rules if carried out would produce information of little value. There is, for instance, the hospital where a large proportion of the patients are cases staying for the greater part of the year and perhaps longer. Here the period between January 1 and December 31 is not long enough, as compared with the normal stay of a patient, to allow the law of averages to operate, and a figure to be relied upon, for all purposes, in respect of so short a period as one year, cannot be produced by the method stated above.

We will now extract from the official rulings of the Metropolitan Hospital Funds the essence of the instructions for the enumeration and definition of out-patients.

Definition of an Out-Patient.—For statistical purposes an out-patient is a patient attending continuously for the same ailment, for however long a period, between January 1 and December 31 inclusive. It should be noted that a casualty patient is either an in-patient or an out-patient. If treated and sent home he counts as an out-patient. Care must be taken that where a hospital, for the purposes of its own arrangements or statistics, retains a distinction between casualty and other patients, no patient is counted twice, as in that event the total number of in-patients or out-patients, as the case may be, would be effected. An ordinary out-patient admitted to the wards, whether on the first or any subsequent visit, should be counted both as an out-patient and as an in-patient.

Enumeration of Out-Patients.—A register of new out-patients should always be kept, giving dates and stating the names and addresses of the patients. A person who attends different departments in the same hospital for different ailments is counted in each department. A person passing from the casualty to the out-patient department for treatment of the same ailment is counted once only.

Enumeration of Out-Patient Attendances.—The statistics of attendances should be based upon a count of the number of attendances actually made by patients. The count should be effected by means of a case paper or number card or other voucher, delivered to the patient and given up by him, or by a tally, or by the use of turnstiles, or by other effectual means. Attendances should not be reckoned by multiplying the number of patients by any figure representing the average attendance per patient. It equally follows that no additions to the count of attendances should be made in respect of the number of weeks' medicine given at any attendance. But the attendances for a patient of a friend who takes away a supply of medicine or dressings counts, and the treatment of the same person at different departments should be counted as separate attendances.

CHAPTER VI

HOW TO APPLY THE UNIFORM SYSTEM OF ACCOUNTS TO COTTAGE HOSPITALS AND SMALL INSTITUTIONS—THE SELECTION OF A MATRON FOR A COTTAGE HOSPITAL

It would be manifestly absurd for the managers of a Cottage Hospital, or of an institution with fifty beds or under, to attempt to keep an elaborate system of books, such as those we have just explained. They can, however, readily adopt the Uniform System of Accounts, and be in a position to compare their expenditure with that of their neighbours, or of the larger institutions, by using the Cash Analysis Book in a slightly modified form, and the Secretary's Petty Cash Book, of which we have given an account (see pages 24 and 25). All small institutions will find the Secretary's (or Matron's) Petty Cash Book sufficient for their purpose without any Analysis Journal, and by using it they will be able to adopt the uniform system without difficulty or any addition to the labour entailed by the correct keeping of the accounts of the institution. The modification required in the Cash Analysis and Receipt Book is the addition of three columns to the right-hand page. This will be evident by comparing the following page of the Cash Analysis Receipt and Expenditure Book (see pages 44 and 45) with that of the Cash Analysis and Receipt Book which we have already given (see pages 18 and 21).

The Honorary Secretaries or Matrons of Cottage Hospitals, and the managers of smaller institutions, will find the two books here recommended amply sufficient for their purpose. By using the Index of Classification (see page 82) they will be enabled to analyse each item under its proper heading, and so their accounts will agree in every particular with the accounts kept on the double entry system by the larger institutions.

In the Annual Report they will publish the uniform Income and Expenditure Account (see specimen, pages 18-21), the income side of

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RECEIPT AND EXPENDITURE BOOK

[illegible]

which will consist of the headings and totals of the columns in the Cash Analysis Receipt and Expenditure Book ; whilst the expenditure side will contain the headings and totals in the Secretary's (or Matron's) Petty Cash Book.

We may add, by way of explanation, that the individual figures in the first total column in the Cash Analysis Receipt and Expenditure Book should be made to correspond with the individual entries or totals on the receipts side of the bankers' Pass-Book. Similarly, the individual items appearing in the second total column of the Cash Analysis Receipt and Expenditure Book should correspond with the counterfoils of the Cheque Book, and so represent the individual items or figures on the expenditure side of the bankers' Pass-Book.

It will, of course, be understood that all payments must be entered in the Petty Cash Book, and that all accounts will be paid out of petty cash.

Anyone interested may obtain these two account books by applying to the Manager of the Scientific Press, Limited, 28 and 29 Southampton Street, Strand, London, W.C.

From the correspondence we have had with one of the more active honorary secretaries of a large cottage hospital, and an analysis of its accounts, we think it may be helpful to point out that the report of every cottage hospital should contain a statement giving the whole number of beds in the hospital, and the average number of beds occupied throughout the year. A second table should also be given showing the whole number of patients dealt with, distinguishing those who were admitted for in-patient treatment, those for out-patient treatment, and any special cases involving heavy expenditure. The honorary secretaries and matrons of cottage hospitals during recent years have been much exercised by the steady rise which has taken place in the expenditure per bed in some of these institutions. It is not sufficiently apprehended that a steady rise in the cost of provisions is the normal consequence of an increase in the staff. Originally the staff of a cottage hospital was conceived on the smallest basis ; but, as the training of nurses has become more systematic, there has been a tendency to endeavour to elaborate the system of management of cottage hospitals by endeavouring to place it on as broad a basis as that of the larger institutions. We incline to the feeling that this tendency should be

checked rather than encouraged. A cottage hospital can be efficiently worked and made adequate for its purpose without great expenditure, and the simpler the system the better it will be adapted to the purposes which these institutions can best fulfil.

Cottage hospital managers would be well advised, in selecting their nursing staff, to aim at securing the services of older nurses, who have probably had a wide experience, but who feel that they prefer as they advance in years to revert to institutional work rather than to devote themselves to private cases. There are a large body of excellent women, highly trained, and most capable, who have attained middle age and who would be exactly suited to the work of the cottage hospital. It is not altogether advantageous to take some one fresh from a great hospital to manage a small cottage hospital, seeing that the absence of experience of the world and the enthusiasm of youth, may alike combine to make such a nurse regard the simple appliances of a cottage hospital as altogether unworthy. She may further be dissatisfied with arrangements which may be quite adequate for the purposes of a cottage hospital. Such a system cannot well be changed without a considerable expenditure, which is not likely to result in material benefit to the patients, the medical staff, or the cottage hospital itself. For these reasons we incline to the feeling that cottage hospital managers will be wise to aim at securing as matrons middle-aged nurses of sound health and wide experience, who will be contented to work comfortably and happily under conditions which the more impatient junior, fresh from the great hospital, might feel irksome. The latter too might be induced to lead the institution into extravagances which are best avoided.

Further, the older matrons or head nurses should prove more successful in the selection and management of probationers who every year are becoming more general in cottage hospitals owing to the growth in surgical and operation cases. These probationers are young women who spend a year or more at a cottage hospital until they are old enough to enter for training at a large Nurses' Training School.

CHAPTER VII

UNIFORM SYSTEM OF ACCOUNTS FOR ORPHANAGES, HOMES, MISSIONARY SOCIETIES, PRIVATE NURSING HOMES, HOME HOSPITALS, NURSING CO-OPERATIONS—ANALYSIS OF ACCOUNTS OF MISSIONARY SOCIETIES—DIFFERING RATES OF EXPENDITURE—CO-OPERATIVE SYSTEM AND NURSES' FEES

HAVING by the issue of the earlier editions of this book enabled important changes to be made in the account keeping of the greater charities of all kinds, and especially of hospitals, whereby much better and larger results have been secured from the expenditure of the money entrusted to the managers for the purposes of the institutions in question, we are most anxious that a knowledge of the Uniform System should be extended to those who control orphanages, homes, missions, and the smaller institutions, where economy and efficiency are so essential owing to the important sums which in the aggregate the managers have to administer each year.

Orphanages and Homes.—Dealing first with orphanages and homes, we think it desirable to urge the necessity for the adoption of the Uniform System of Accounts in connection with this class of institutions. At the present time the compilation of a table like that on page 49 has only been possible with the co-operation of the officials connected with the institutions, for otherwise no one could have got out the figures as they stand. The accounts published in the reports differ so greatly, and hardly any two societies make them up in the same way, that it is most difficult to effect any exact comparison in the present circumstances between the work of one institution and another. The necessity for some uniform system of account-keeping for these institutions is borne in upon us more strongly year by year, and in issuing the *Year Book of Philanthropy*,¹ we have again and again urged on the committees the importance of adopting a Uniform System of Accounts. Owing to the various methods in which the accounts are made up, the secretaries

Burdett's Hospitals and Charities, 1916; *The Year Book of Philanthropy and Hospital Annual*. By Sir Henry Burdett, K.C.B., K.C.V.O. London: The Scientific Press, Ltd., 28 and 29 Southampton Street, Strand. Price 10s. 6d.

No.	Name.	Income.						Expenditure.						Total Number of Inmates or Pupils during Year.	Average cost per Inmate (A).	No.		
		Annual Subscriptions.	Donations (Q).	Invested Property.	Inmates' or Pupils' Payments.	Other Receipts.	Total Ordinary Income.	Extraordinary Income, Donations, etc., for Special Purposes.	Legacies.	Maintenance.	Management.	Total Ordinary Expenditure.	Extraordinary Expenditure.				Percentage of Total Ordry. Expenditure.	
1	Bank Clerks' Orphanage	3547	1430	703	...	...	5680	...	400	4548	344	4892	...	703	81	60.4	1
2	Brixton Orphanage for Fatherless Girls	427	1014	557	...	...	1998	...	2685	D	D	2524	...	D	250	10.96	2
3	Church of England Homes for Waifs and Strays	22670	T 98281	4320	...	2357	127628	50	14703	85585	25720	111305	17452	23.10	E 4597	21.21	3	
4	Dr. Barnardo's Homes	F 185349	F 185349	2299	2311	145	190104	...	55345	182220	G 38856	221076	13208	17.57	P 7480	29.55	4	
5	Gordon Boys' Home	1258	788	6748	439	236	9469	254	...	8956	874	9830	...	8.89	I 348	28.24	5	
6	Halifax, Crossley & Porter Orphan Home	18	100	5336	2080	...	7534	...	...	6968	281	7249	4041	3.87	O 1	28.24	6
7	Home for Aged Jews	518	1645	1403	360	4	3930	400	...	3102	365	3467	2	10.52	O 153	22.66	7	
8	Home for Little Boys (Swanley, etc.)	1896	3146	306	5614	135	11097	...	2750	12602	2074	14676	1011	14.13	O 462	31.76	8	
9	Hull Seamen's and Gen. Orphanage & School H	1084	823	1843	...	...	3758	...	233	3649	348	3997	...	8.70	O 218	18.33	9
10	Infant Orphan Asylum (Wanstead)	2926	960	1840	1241	...	6967	...	3642	13249	2038	15287	381	13.33	O 400	38.21	10	
11	Jews' Hosp. & Orph. Asylum (W. Norwood)	1332	1364	4213	1599	202	8710	...	1457	14214	1717	15931	362	10.77	P 379	42.03	11	
12	Liverpool Seamen's Orphan Institution	1023	7570	6280	...	...	14873	...	20883	J 12920	970	J 13890	566	6.98	O 405	21.40	12
13	London Orphan Asylum (Watford)	3803	6289	2780	725	...	13597	...	1880	15240	3732	18972	...	19.67	O 470	40.36	13	
14	Manchester and Salford Refugees and Homes	F 607	F 11849	1956	986	845	15636	...	...	13070	932	14002	2799	6.65	O 852	16.43	14
15	Marine Society (Warspite Training School)	7038	3129	7509	130	...	11375	...	...	8651	1410	10661	557	14.01	O 482	20.87	15
16	Metropolitan and City Police Orphanage	F 7038	5298	4239	...	...	16575	...	...	L 15905	636	L 16541	884	3.84	P 240	32.89	16
17	National Refuges for the Homeless, etc.	F 1903	26581	1822	981	2707	32091	240	3173	N 32692	4655	N 37347	1312	12.46	O 1106	31.89	17	
18	Orphan Working School	2195	4062	2226	375	3	8569	...	1928	9808	2398	12206	1119	19.64	P 448	27.24	18	
19	Post-Office Orphan Homes Institution	2193	2688	1027	...	...	5910	...	...	4254	471	4725	...	9.96	O 139	33.99	19
20	Reedham Orphanage (Purley)	781	1972	382	175	5	4727	55	10179	7160	1406	8566	...	16.41	P 292	29.33	20	
21	Royal Albert Orphanage	1605	5696	338	61	...	1426	...	4035	2438	343	2781	318	12.33	O 116	23.97	21	
22	Royal British Orphan Schools (Slough)	1184	7841	828	1059	...	9414	...	320	6703	1332	8035	1077	16.57	O 205	39.19	22	
23	Royal Caledonian Asylum	976	2382	1938	...	...	9853	...	200	D	D	6363	...	D	P 178	35.74	23
24	Royal Female Orphan Asylum (Beddington)	2647	1707	2535	51	4	5351	...	...	3596	726	4322	187	16.79	P 133	32.49	24
25	Royal St. Anne's Schools	661	114	2483	269	275	7433	80	1984	9409	1221	10630	210	11.48	P 280	37.96	25	
26	Royal Soldiers' Daughters' Homes . . . . .	...	3525	8307	216	21	3495	...	152	4356	832	5188	9208	16.03	P 129	40.21	26
27	Stockwell Orphanage	142	471	23	...	...	11832	...	2831	13486	1828	15314	...	11.93	O 452	33.88	27
28	Sunderland Orphan Asylum	F 197	F 3942	112	50	318	636	...	...	D	D	1544	...	D	P 47	32.85	28
29	The Orphans' Home (Austral Street)	4010	12290	2051	280	112	4422	...	146	D	D	4343	...	D	O 325	13.36	29	
30	Warehousesmen Clerks' and Drapers' Schools Y . . . . .	...	...	...	...	...	18743	...	394	11999	2381	14380	...	16.55	O 319	45.07	30
31	Schools for Professional Classes	31
32	Clergy Orphan Corporation	5197	2371	4386	4350	...	16304	1381	1882	14382	2317	16699	269	13.87	W 227	73.56	32	
33	Royal Masonic Institution for Boys	1957	32740	9345	...	524	44566	...	1963	25407	4687	V 30094	1203	15.57	W 553	62.88	33	
	Royal Masonic Institution for Girls	F 31225	F 31225	9709	...	167	41101	...	123	23862	4087	a 27949	877	14.62	Z 575	60.67	33	

A Based on Total Ordinary Expenditure. B Year ended 31st March, 1915. C There is no orphanage building; the children are placed in private boarding schools. D Maintenance and Management expenses not separated in Accounts. E Number in Society's care at end of year, 3403 in Society's Homes, 233 in other Church Homes, and 961 boarded out. F Subscriptions included in Donations. G Includes £5350 spent on general Advertising, £6510 on Reports, Publications, Collecting Boxes, Appeals, and Postage; £7843 on Deputation Work, and £5993 Saturday Fund expenses. H Year ended 30th June, 1915. I Figures not supplied. J Includes £5733 Relief to Non-resident Children. K Excluding "Hickes" and "Hawkins" Funds. L Includes £8646 allowances for 725 children at their own homes. M Includes £16596 from Alfred Fenning's Trust. N Includes £2035 expenses of boarding-out little boys and £37 spent on helping casuals and Belgian refugees. O Number at end of year. P Average number during year. Q Including Grants. R Year ended 31st January, 1915. S Excluding Special Funds. T Including Inmates' payments. U Accounts made up on Uniform System. V Includes £3699 cost of maintaining and educating 154 boys out of the Institution and their share (£1305) of the Management expenses. W 399 in the Institution and 154 Out-educated. X Year ended 31st August, 1914. Y Year ended 31st October, 1914. Z 330 in the Institution and 245 Out-educated. a Includes £6187, cost of maintaining and educating 245 girls out of the Institution and their share (£1741) of the Management expenses.

of the general charities find it well-nigh impossible to compare the expenditure of one institution with that of others of a similar character. All are thus alike deprived of the advantage of being able to learn from each other where savings may be possible, and what items may be reasonably cut down without in any way impairing the efficiency of the particular institution. It is therefore in the interests of managers, committees, subscribers, and the work generally, that the Uniform System of Accounts now adopted by all well-managed hospitals and the greater institutions should be introduced in connection with orphanages and homes.

Knowing this we have taken some pains, with the assistance of those who have an intimate knowledge of the details, to prepare a form of account for orphanages and institutions which will be found on pages 60 and 61. It is so clear and simple that we think little comment is necessary, especially as we have made arrangements whereby the necessary books for the introduction of this system can be procured from The Scientific Press, Ltd., 28 and 29 Southampton Street, Strand, London, W.C.

It will be observed that the trading has been kept distinct on each side of the account, the totals only being given, with a note referring the reader to a separate page in the report on which the detailed account is to appear. Having regard to the exigencies of space, and to provide that any form of trade which may be taught or pursued at a particular institution may readily be dealt with in a separate account, so as to show the actual results attained, we strongly recommend that the total figures of all the trading only should be introduced into the income and expenditure account for the year.¹ Those orphanages and institutions which consent to adopt the Uniform System of Account will, we are confident, speedily find that their incomes will increase, owing to the appreciation by the public of the introduction of business methods and sound administration. It is not the fault of the managers that a Uniform System of Account has not been adopted earlier, seeing that it had not been brought into existence until within comparatively recent years. Knowing, however, the success which has attended the introduction of this system into hospitals and the larger institutions, and the resulting growth in their revenues, we have great hopes

¹ See Form of Account, pp. 60 and 61.

No.	Name.	Income.						Expenditure.					No.
		Annual Subscriptions.	Donations.	Invested Property.	Other Receipts.	Total Ordinary Income.	Donations, etc., for Special Purposes.	Legacies.	Maintenance.	Management.	Total Ordinary Expenditure.	Extraordinary Expenditure.		Percentage of Total Management Expend.
1	FOREIGN MISSIONS.												
2	*Church Missionary Society	6629	302987	10472	£ 103346	320088	£ 10860	38068	334504	43767	£ 378271	4574	11.57
3	British and Foreign Bible Society	2685	97847	8953	...	212831	...	58695	233589	35059	268648	4792	13.05
4	London Missionary Society	D	173553	3994	...	177547	G 10860	29739	I 208658	16633	225291	1364	7.38
5	*Society for the Propag'n of the Gospel.	D	140113	5945	...	146058	...	25621	125314	28304	153618	165	18.42
6	Wesleyan Methodist Missionary Society	D	201891	3968	...	205859	...	9906	200407	11638	212045	1252	5.48
7	Baptist Missionary Society	D	70213	...	52877	123090	E 41211	5212	118754	9226	127980	E 30502	7.20
8	*Church of England Zenana Miss. Soc.	D	47264	1167	265	48696	...	2186	43805	6292	50097	98	12.55
9	*Universities' Mission to Central Africa	D	33618	1321	...	34939	...	1574	34731	4185	38916	12	10.75
10	Presbyterian Church of England Foreign Missions Fund	D	28985	1493	616	31094	720	1358	30720	2293	33013	5664	6.94
11	*Colonial and Continental Church Soc. AB	1243	19289	715	78	21316	...	3401	26075	9974	36049	215	27.66
12	Zenana Bible and Medical Mission	D	26948	168	...	27116	...	2179	26100	4840	30940	5481	15.64
13	Friends' Foreign Mission Association.	12764	13435	1877	3651	31727	...	...	32070	3665	35735	87	10.25
14	*South American Missionary Society	742	2294	251	16006	19293	...	738	16746	4132	20878	...	19.79
15	HOME MISSIONS.												
16	*Additional Curates Society	1451	41946	2881	1107	47385	...	12930	49146	6957	56103	...	12.40
17	*Church Pastoral-Aid Society	D	45336	1876	...	47212	...	10180	49789	8275	58064	24	14.25
18	Bishop of London's Fund	D	20681	3624	2068	26373	...	1150	27827	1565	29392	...	5.32
19	*East London Church Fund	2927	12880	600	32	16439	...	978	20262	2157	22419	...	9.02
20	*London-over-the-Border Church Fund (late Bishop of St. Albans Fund)	2277	10306	879	1515	14977	...	...	15078	1019	16097	2	6.33
21	Missions to Seamen	D	50645	1186	...	51831	...	1806	50310	4687	54997	170	8.52
22	British and Foreign Sailors' Society	D	33003	281	3118	36402	...	46	31139	4140	35279	13	11.73
23	Roy. Nat. Mission to Deep-Sea Fishermen	6386	9428	212	13665	29691	...	13103	26113	4761	30874	...	15.43
24	*St. Andrew's Waterside Church Mission P	806	1971	307	41	3125	...	567	2761	565	3326	...	16.98
25	Seamen's Christian Friend Society	D	2522	...	140	2662	...	...	2060	269	2329	739	11.55
26	London City Mission	998	39110	1270	535	41913	...	10072	41725	7830	49555	120	15.80
27	Wesleyan Home Mission	2054	30071	3283	910	36318	...	5092	35146	3165	38309	800	8.25
28	*Church of England Scrip. Readers' Ass.	710	5054	60	16	35840	...	391	5143	915	6058	138	15.10
29	Army Scripture Readers' Society	D	9718	344	42	10134	...	1978	6342	1175	7517	...	20.94
30	Evangelization Society	D	8466	1108	...	9574	...	7360	8545	1194	9739	...	12.25
31	Cong. Church-Aid and Home Miss. Soc. B	1032	1252	1238	2	3524	...	750	3863	723	4586	...	15.76
32	*Parochial Mission Women Fund	1629	1089	171	...	2889	Figures not obtainable	...	2629	307	2936	39	10.45
33	Christian Community	D	2685	585	...	3270	...	100	2947	528	3475	...	15.19
34	Country Towns Mission	D	74544	5211	163155	242910	3337	19804	207592	26498	234000	25031	11.32
	*Church Army	D	9659	286	1254	11199	...	...	9242	1704	10946	...	15.56
	St. Giles Christian Mission	D											

* Church of England Societies. A Year ended 31st March, 1915. B Excluding Special Funds. C £4253 from Special Funds and £99093 from Sale of Scriptures and Magazines. D Subscriptions included in Donations. E Including Arthington and Special Funds. F Excluding £7084 paid to Working Capital Replacement Account. G Towards Special Appeal Fund of £100000 for liquidation of deficiencies, etc. H Includes Arthington Fund (£17409). I Includes Arthington Fund (£16589). J Excludes Legacies received through Auxiliaries, which are included in Donations. K Year ended 30th April, 1915. L Includes Interest on certain Stocks. M Year ended 30th November, 1914. N Includes expenditure on account of Special Funds. O Excludes £16655 received for Special Funds. P Excluding Branches. Q Includes Secretary's Salary (amount not stated). R Year ended 30th September, 1915. S Includes £2180 donations for War Fund. T Includes £1907 War Fund expenditure. V Year ended 30th September, 1913.

that within the next few years, every well-administered orphanage and institution will have adopted the system.

Missionary Societies.—The preceding table (page 51) gives an analysis of the accounts of missionary societies, including their income and expenditure account for the year 1914. Here again great differences are shown to exist, and the want of the uniform system of account-keeping stands revealed once more. In the table we have analysed are the accounts of thirteen typical foreign missionary societies. Their total income, exclusive of legacies, amounted in 1914 to £1,452,445, and in addition they received about £179,000 from legacies. The total ordinary expenditure amounted to about £1,611,000, of which sum about £180,000, or some 11 per cent, was expended on management. Of these, six are Church of England societies, expending £678,000, and £97,000 of this amount, or about 14·3 per cent, was expended on management. The remaining seven are non-Church of England societies, expending £933,000, of which £83,000, or about 9 per cent, was spent on management. Thus it cost £14,000 more to raise and expend £678,000 on foreign missions by the Church societies than it did to raise and expend £933,000 by other religious communities. Here is a question which affects the well-being and even the character of the work done by the respective religious bodies, and we direct the attention of the Archbishops and Bishops of the Church of England to this great apparent waste of the funds entrusted to the administration of the Church, because we are confident that the whole question is well worthy of the closest examination.

When the accounts of each missionary society are examined, so far as they can be gleaned from the statements of account which appear in the published reports, it is at once evident that there is no adequate system in force anywhere. Each society keeps such books as it has upon a plan which no doubt has grown up from time to time, but which in few, if in any, cases has ever received, in the accountant sense, that particular, precise, and careful thought which, on economical and general grounds, it certainly merits in the interests of the Churches, and the well-being of the institutions immediately concerned. We have taken infinite pains to gather up everything from those who are interested in missionary societies and their work, and who have a good knowledge of the details, so as to arrive at a form of account which would include every important item of expenditure,

and at the same time enable all who are interested in the capable administration of the large funds expended on missionary work, to satisfy themselves that the management is satisfactory in every department. The form of account which we have prepared for missionary societies will be found at the end of this chapter (pages 62 and 63), and the system of books based upon this form of account can be obtained from The Scientific Press, Ltd., 28 and 29 Southampton Street, Strand, London, W.C., by any society which desires to place its office and books upon a simple, sound, and satisfactory basis once and for all. We have experienced great courtesy from the officials at all times, and we believe that the work and thought expended upon the preparation of this system of accounts will be appreciated by the officials, and that they will welcome the opportunity to introduce a system of accounts, which must in the end largely reduce the labour at present expended upon such matters, add immeasurably to the clearness with which the accounts are kept, and at the same time enable every official and every one responsible for the administration of the affairs of a missionary society, to clearly prove at any time, that their management can be defended on the grounds of economy, businesslike methods, and general excellence. At any rate we are convinced, that those missionary societies which have the wisdom to introduce the Uniform System into their office will find that so soon as the public realise what they have done, those members of it, who give to missions on principle, will contribute the largest sums to the particular societies which have had the wisdom and public spirit to introduce the Uniform System of Accounts. We know that the idea of a new system of accounts is very distasteful, especially to a man who is doubtful as to his knowledge of accounts, and is therefore afraid to depart from the plan pursued by his predecessors, which he may have learnt to follow with reasonable accuracy. To all such we would venture to point out, that in practice the Uniform System is found to be so simple that there are at the present time gentlemen engaged in the management of institutions who have never been trained as accountants, but who can and do, by following it, produce their balance sheets and accounts each year with perfect accuracy on the first trial. Such a fact as this should give courage to those who hesitate, and ensure the cordial goodwill and support of every man connected with the management of a voluntary institution who

(A.) NURSING HOMES AND NURSES' CO-OPERATIONS

Income and Expenditure for the Year ended December 31, 19—

Dr.				Cr.			
[Date.]				[Date.]			
To Rent				By Net Fees received during the Year due to Nurses			
" Gas and Coal				" Commission @ 5% or 7½%			
" Repairs, Renewals, and Depreciation				" Net Massage Fees received during the Year due to Nurses			
" Provisions and House Expenses				" Commission @ ⅔ of 5% or 7½%			
" Salaries and Wages				NOTE.—Commission on Fees outstanding, accrued to date, estimated at			
" Advertising				By Interest on Investments			
" Printing and Stationery				" Interest on Deposit Account			
" Postages, Receipt Stamps, and Telegrams							
" Travelling Expenses							
" Miscellaneous Expenses							
" Bad Debts							
" Net Fees paid over to Nurses during the Year							
" Excess of Income over Expenditure transferred to Capital Account							

(B.) PRIVATE NURSING HOMES AND HOME HOSPITALS

Summary of the Work of the Association during the last Ten Years

Year	Number of Beds	Admissions			Non-Admissions				Average number of Patients during the Year	Average Stay of each Patient	Cost per Patient, including every item of Ordinary Expenditure (a)	Income (b)	Expenditure (b)
		Patients	Friends of Patients	Total	Want of Room	In-eligible	Rate of Payment too high	Other causes					

(a) In calculating the Cost per Patient, the following items have been taken: Provisions, etc.; Drugs, etc.; Domestic Expenses, including Bedding, Coal, Gas, Washing, Uniforms, etc.; Salaries and Wages connected with Maintenance; Depreciation of Furniture; Addition to Furniture; Stationery and Advertisements on account of Patients; Rates, Taxes, and Insurance; Ordinary Repairs, Cleaning, etc.

(b) These amounts include the Receipts and Expenditure of the Nurses' Home.

desires to be efficient, and to make the best use of his time for the sake of the objects which it is his duty to promote.

Home Hospitals and Nursing Organisations.—Again, it is of especial importance that large groups of relatively modern establishments, such as home hospitals and private nursing homes, where patients are admitted, co-operations which employ nurses, or where nurses have voluntarily associated themselves together as in the case of the parent institution, The Nurses' Co-operation, London, W., and societies of various kinds where the annual expenditure amounts to £500 per annum or upwards, should keep their accounts upon the Uniform System. We have pointed out elsewhere that series No. 2 of the account books issued by The Scientific Press, Ltd., under the supervision of the author of this book, are especially suitable for these smaller institutions, including cottage hospitals and many charities. We have, however, thought it best to add in the present edition, page 54, form 'A,' which gives clearly an analysis of the separate items of expenditure and income which it is essential the accounts of every nursing agency and nurses' co-operation should contain. We have done this because we are assured, by our knowledge of the causes of failure in many who have attempted to manage such homes and who have not succeeded, that an absence of proper and strict accounts, in the form here recommended, has had not a little to do with non-success. In the case of the private nursing homes and home hospitals it is desirable to give a summary of the work of the establishment during each of the previous years, and we have accordingly included a form of return ('B,' p. 55) to enable this to be done without difficulty. We have further given an income and expenditure account ('C,' p. 58) which goes fully into details, and if followed will lead to many savings, because each institution which adopts it will be enabled to make an accurate comparison of the cost of each patient or occupant of the home, under the various heads, which it is essential to keep an eye upon, in order to secure the maximum of economy and success.

The addition made to this book at page 52 is the form of accounts for use by nursing co-operations and institutions which supply nurses to the public. The co-operative system is gaining ground all over the country, and we believe this form of accounts will be found very useful and helpful to a number of persons here and in the Colonies. In the income and expenditure account we have taken the commis-

sion to be deducted from the nurses' fees at $7\frac{1}{2}$ per cent, as a maximum, because $7\frac{1}{2}$ per cent yields an adequate sum, under proper management, to amply meet all the outgoings for management, rent, and all other charges in connection with the establishment of a nurses' co-operation year by year. We hope this fact will be noted by the conductors of these establishments, by the public who employ nurses, and by the nurses themselves. It would be well for any one who requires the services of a nurse and applies to a nurses' co-operation or institution, to inquire what rate of commission is deducted from the net earnings of the nurses ; because, if it be higher than $7\frac{1}{2}$ per cent, it will probably turn out, we regret to say as the result of long experience, that the class of nurse is not likely to be so efficient as in the better managed institutions, where the interests of the nurses are duly protected by handing over to them the largest possible proportion of their earnings. Many grievous frauds have been perpetrated upon nurses by those who have established what they are pleased to call nursing institutions or co-operations, by deducting 15 per cent and upwards from the net earnings of the nurses, which commissions they have for the most part retained for themselves as profit—a profit which is directly made, in our judgment, by sweating the woman-worker, who, whatever may be her faults, is at any rate entitled to the full sum which she earns by her labour on behalf of the sick. Of course, the test here suggested is a rough and ready one ; but it will suffice for general use, and we hope it may do something to put a stop to the sweating of nurses, which has proved a very profitable business in the past to a few individuals, who have not scrupled to resort to it, as a means of yielding them a very large income.

Owing, no doubt, to the immense strides which education has taken during the last few decades in this country, and to the higher intelligence of the majority of the people, there can be no doubt that although the amount of money given to charity is considerably greater at the present time than ever before in the history of England, subscribers are coming more and more to be guided by a general principle, to aid them in the formation of a judgment, as to which class and which particular charity and institution they shall support. In weighing the claims of a charity two main points have to be considered. (1) Are the funds prudently and honestly spent? (2) Are the results obtained worth the expenditure incurred? The

(C.) PRIVATE NURSING HOMES AND HOME HOSPITALS

Dr. Cr.
Income and Expenditure Account for the Year ended December 31, 19—

EXPENDITURE.			INCOME.		
To PROVISIONS:	£	s. d.	£	s. d.	£ s. d.
Meat	By PATIENTS' PAYMENTS . . . . .	.	.
Bread and Flour	" SUNDRY RECEIPTS . . . . .	.	.
Poultry, Fish, and Bacon	" NURSES' EARNINGS . . . . .	.	.
Butter, Cheese, and Eggs	" WINES AND SPIRITS . . . . .	.	.
Vegetables			
Milk and Cream			
Tea, Coffee, and Groceries			
Beer and Mineral Waters			
" HOUSE EXPENSES:					
Coal and Gas			
Electric Light			
Laundry			
Uniforms			
Sundries			
" DRUGS, SURGICAL APPLIANCES, etc.	.	.			
" SUNDRY EXPENSES:					
Printing, Stationery, etc.			
Advertising			
Auditors' Fee and Law Charges			
Bank Charges			
" SALARIES AND WAGES			
" FURNITURE AND OTHER REPAIRS			
" INTEREST ON MORTGAGE			
" DEPRECIATION OF FURNITURE			
" RATES, TAXES, AND INSURANCE			
" RENT			
" BALANCE to Capital Account ,			

prudence and honesty of the expenditure of a charity should be deductible from its published accounts. If these are clearly and fairly set out—working expenses being shown separately and in detail—and vouched for by a trustworthy and independent audit, the materials for forming an opinion are present. The knowledge that these tests are being applied more and more each year by those who give most to charities, and a sincere desire to raise the average of efficiency in the administration of every institution, not only in its own interests, but in the interests of the people generally, are the reasons which have led to the publication of this book. Our efforts in the past have been so cordially recognised and acknowledged by the governments of the various Colonies, by the heads of institutions, by statesmen, and the press, that we are emboldened to hope, that as the average of efficiency is being undoubtedly raised, so far as institutional management is concerned, every year, so we may live to see the time when every reputable institution, to whatever class it may belong, throughout the British Empire, will keep its accounts upon the Uniform System.

Much has been done, especially of late years, in this direction which affords the surest guarantee that the Uniform System of accounts for Hospitals, Public Institutions, Missions and Charities of all descriptions is the best. On its merits therefore it should become universal.

DECEMBER 31, 19—

EXPENDITURE.

A. MAINTENANCE—										£	s.	d.	£	s.	d.
I. Provisions—															
Meat						
Fish, Poultry, etc.						
Butter, Cheese, etc.						
Eggs						
Milk						
Bread, Flour, etc.						
Grocery						
Vegetables						
Malt Liquors						
Wines and Spirits						
II. Clothing (for Orphans)															
III. School—															
Salaries—															
(1) Masters and Mistresses						
(2) Steward and House Matrons						
School Books, Printing, Stationery, Music, etc.						
Special Departments—i.e., Cookery, Gymnasium, etc.—enumerating each—						
IV. Domestic—															
Removal of Furniture						
Bedding and Linen						
Hardware, Crockery, Brushes, etc.						
Laundry and Washing						
Cleaning and Chandlery						
Water						
Fuel and Lighting						
Uniforms (Servants and Porters)						
Sundries						
V. Establishment Charges—															
Rent						
Rates, Taxes, and Insurance						
Medicine, Hospital Charges, and Seaside Expenses						
Fares of Children to and from School						
Prizes and Rewards						
Annual Cleaning						
Garden						
Repairs (Ordinary)						
Printing, Stationery, Postage, Advertisements						
Sundries						
VI. Salaries and Wages—															
Medical						
Matron and Nursing						
Engineers, Bailiffs, Domestic and other Servants						
Pensions						
VII. Trading															
Total Expenditure for Year															
N.B.—The Trading Account is kept separate (see page).															
B. MANAGEMENT—															
Salary of Secretary						
„ Clerks						
Pensions						
Collector's Salary and Commission						
Office Rent						
„ Stationery and Postage						
„ Advertisements						
„ Sundries						
Annual Report						
Interest on Loans						
Bank and Law Charges						
Auditors' Fees						
Appeal and Festival Expenses						
Elections, Cost of Polling Papers, Postage, and all other Charges incidental thereto						
Total Ordinary Expenditure															
C. EXTRAORDINARY EXPENDITURE—															
New Buildings						
Repairs						

INCOME.

£	s.	d.	£	s.	d.
---	----	----	---	----	----

I. Annual Subscriptions

Donations
Church and Other Collections
Receipts from Concerts and Entertainments
Receipts from Collection Boxes
Grants from Other Bodies
Life Subscriptions

Dividends (*for details see page*) . . .
 Rents (Net Receipts) (*for details see page*) . . .
 Returned Income Tax
 Interest on Deposit Account

V. Publication and Editorial Department—

Total Ordinary Income

Legacies—

A

[illegible]

CHAPTER VIII

THE AUDIT AND AUDITORS—SUGGESTED USEFUL CHECKS ON
EXPENDITURE

COST AFFECTED BY CHANGE OF OFFICERS—ECONOMICAL METHODS IN
SCOTCH HOSPITALS—MONTHLY STATEMENTS OF STORES ISSUED—
METROPOLITAN FUNDS AND AUDITORS

WE now come to that most important question—the audit of hospital and institution accounts.¹ Our experience leads us to incline strongly to the opinion, that an audit by a firm of public accountants alone is neither sufficient nor satisfactory. The best system makes the professional auditor responsible for the accuracy of the figures published, and associates with the accountant-auditor one of the most active of the managers, who is enabled, by his knowledge on going through every item of the accounts, to see that the published statements are so arranged that nothing is suppressed or hidden which ought to be plainly stated. A combined system of audit, where a firm of professional accountants is associated with one of the governors, is the one best calculated to secure the maximum of good management and economy. We hope, therefore, to live to see the day when this combined system of audit will be adopted by every well-administered institution throughout the English-speaking world.

Having explained the Uniform System of Accounts and the combined system of auditing them, we may perhaps usefully add a few hints on checks upon expenditure, in the hope that they will prove of assistance to the managers of hospitals and kindred institutions generally. A chapter on the investigations and supervision of Contracts, with certain forms of Tender, is included believing that it may prove acceptable and helpful. It will be very little use to introduce the Uniform System of Accounts unless steps are at the same time taken to carefully supervise the commissariat arrangements, with a view to ensure that every article is of the best, and that it is procured under the most favourable conditions at the lowest price prevailing in the market for the best quality of the sample selected by the managers.

There can be no doubt that one great cause of the relatively large expenditure of metropolitan as compared with provincial hospitals has arisen from the system of having as resident medical

¹ See Note, p. 68.

officers men who have only just qualified. These young officers have, necessarily, had little or no administrative experience or training, and therefore are not alive to the best methods to adopt to secure and enforce economy when ordering medical comforts, extras, and appliances. They are usually elected for six months only, and, as it is a great privilege to secure election, a resident, by the traditions of his office, likes to signalise his tenure by having everything of the best. Hence the ordering of diets often falls practically into the hands of the Sisters, who, having greater experience, usually get everything they want ordered for a particular case. In the matters of dressings and bandages the extravagance is sometimes great, especially at clinical hospitals, where the students have no knowledge of the value and cost of these articles. They very frequently waste a good deal of material, which might and would be saved were the cases entirely in the hands of a careful surgeon or of a trained nurse of experience. Some idea of the expense of this system may be gathered from the circumstance, that an inquiry has shown that a change in the *personnel* of the house surgeon or of the house physician of a provincial hospital has meant an increased expenditure in the first year of something like £200 on the beds under the immediate charge of each new officer. In the provincial hospitals the usual system has been to appoint a house surgeon or house physician who remains in office for from three to five years, at the end of which period each of these officers hoped to be able to engage in practice in the town or district where the institution was situated. It followed, as a matter of course, that it was to the interest of the house surgeon or house physician to study the economical administration of his department during his term of office, and to save as much as possible in all directions. During his first year of office, having little or no experience, such an officer had everything to learn, and of course his knowledge had to be gained at the expense of the institution to which he was appointed. In process of time he came to see that the patients did equally well on relatively inexpensive diet, and that many an old stager laid himself out to secure extras, which the proper treatment of the case did not necessarily warrant. This experience led to a check being gradually exercised over the whole expenditure, and in this way a material reduction in the cost of each occupied bed was secured. Since the war the difficulty in obtaining suitable candidates for the resident medical appointments has proved well-

nigh insurmountable. It lies in the work of the future to reveal what modifications in regard to these matters will follow.

At the Scotch hospitals, where thrift is a prominent feature of the administration, very great care is exercised in all directions to secure the maximum of economy throughout the establishment. It cannot be questioned that were the whole of the medical staff paid, and did the tenure of their appointments depend in a measure upon the economical administration of their wards, a large saving in the expenditure would follow the introduction of such a system.

In dealing, in *Hospitals and Asylums of the World*, with the out-patient question, we have given our reasons at length for the belief, that the best interests of the medical profession and of the public demand that the voluntary system of medical relief should be given up, in favour of a system providing payment for all medical services rendered. We need not, therefore, repeat our reasons here. The need for an alteration of the prevailing system in English hospitals is eloquently testified to by the results secured by the Board of the Edinburgh Royal Infirmary. At that institution the expenditure upon the patients under each member of the honorary medical staff is carefully recorded. All the books are kept upon a system which makes it possible to bring out in the monthly return the relative cost of treating patients under each physician and surgeon. A set of the forms used will be found in *Appendix C* to the present volume. They include :—

- (1) A monthly return of the consumption of wines, spirits, malt liquors, and aerated waters in each ward, and the actual expenditure resulting from the orders given by each member of the honorary medical staff.
- (2) A monthly return of the consumption of butcher's meat and extra articles of diet, showing the cost, as in the return just mentioned.
- (3) A monthly return of surgical dressings used in the treatment of the cases under each of the surgeons, the number of patients, the total cost, and the cost per patient.

No item in the diet sheet has given rise to greater extravagance than aerated waters. We have therefore given in the *Appendix* (p. 122) a page from the Daily Issue Book of the Edinburgh Royal Infirmary. We have also included (pp 116-7) a page from the Daily Issue Book for wines, spirits, and malt liquors, because both are well conceived, and their general use must tend to aid in securing a con-

desirable saving in the cost of those institutions where they may be introduced.

At the Edinburgh Royal Infirmary, copies of the returns are submitted to the Board of Management, and are also furnished monthly to the superintendent and to each of the honorary physicians and surgeons. In practice, the system has proved very effective in reducing expenditure. Dr. A., for instance, sees that his patients cost considerably more than Dr. B.'s, and, as a result, he goes down to the Infirmary when the monthly return is delivered, and, accompanied by the resident medical officer, he carefully revises the whole of the diets and list of extras, so as to secure that he shall not occupy in the succeeding month the invidious position of spending, say, twice as much as any of his colleagues upon the cases which occupy beds allocated to himself. We have visited the Edinburgh Royal Infirmary, conferred with the superintendent, examined the system and its results, and have formed the conclusion that its general adoption would tend to bring down the expenditure in metropolitan and provincial hospitals to an extent which would largely remove the existing differences in the actual cost of each bed occupied in most of the principal British hospitals.

Very many and varied attempts have been made by the lay committees to control the expenditure in the wards. It has been usual for them to make inquiries which have resulted in proving that certain cases were costing a great deal of money, and then to refer the matter to the medical officers, resident and honorary, who are immediately concerned. Having no knowledge of medical treatment, the result can be easily surmised. It almost invariably happens, that the particular cases singled out are those of a special nature, where extraordinary expenditure is fully justified by the circumstances of the case, its emergency and severity. In some instances, with the object of enlisting the co-operation of the medical staff, the practice prevails of either (1) making the whole of the honorary physicians and surgeons members of the committee of management, or (2) empowering the medical staff to elect two physicians and two surgeons as members of the general committee.

In practice, small results have followed the adoption of either of these courses, owing chiefly to the notorious fact that there is no profession where jealousies prevail to the same extent as they do in the medical, and each physician and surgeon has felt great

delicacy in calling in question the work and treatment of his colleagues.

For all these and many other reasons, we are convinced that a system like that connected with the Edinburgh Royal Infirmary is the one best calculated to affect materially the expenditure of a great hospital. We therefore strongly recommend its adoption by the committee of every institution which desires to secure that it shall be economically and properly administered.

AUDITORS.—It is now advised by the Metropolitan Funds that “the accounts of all institutions applying for grants from either of the three Funds should be audited and certified as correct by a Chartered or Incorporated Accountant, who should be asked to satisfy himself that all the accounts are prepared and stated in accordance with the Revised Uniform System.”

CHAPTER IX

THE INVESTIGATION AND SUPERVISION OF CONTRACTS: FORMS AND CONDITIONS OF TENDERS—BREAD AND FLOUR, COAL AND COKE, EGGS, BUTTER, BACON AND CHEESE, FISH, GROCERIES, MEAT, MILK, POTATOES, POULTRY, VEGETABLES, ETC.

SPECIAL FORMS OF ACCOUNT: WAGES BOOK; SPECIMEN FORMS OF FUND ACCOUNTS; 'GENERAL,' 'CAPITAL,' OR 'SURPLUS' ACCOUNT; BUILDING FUND ACCOUNT; SAMARITAN FUND ACCOUNT

At the present time each hospital has its own system of supplies. In most cases it is customary to issue tenders half-yearly or annually, and so to exercise a certain check upon expenditure. In practice, this system of contracts works very unequally. Unless the authorities of an institution are fully alive to the state of the markets and to the necessity of organising a system, which will prevent the introduction of inferior articles, and secure the immediate detection of any tampering with those who have it in their power to accept or reject the goods when delivered at the institutions, goods supplied by tender have a habit of steadily deteriorating. As a result, grave and often well-founded complaints are made by the patients as to the quality of the food supplied. We are speaking now more especially of the voluntary hospitals; but anyone who desires to understand the results, which it is possible to arrive at under the contract system, should study the reports issued by the Local Government Board. These reports usually contain a list of the various articles supplied to workhouses and poor law infirmaries, and the prices at which they have been obtained. These prices show amazing differences. An item like potatoes, for instance, will cost 100 per cent more at one institution than it does at another. Similar differences are revealed in the case of rice, coffee, tea, and nearly every other item. The only fair conclusions to be drawn are, of course, that each institution has its own standard of quality, and that in some cases the quality is far below the standard which ought to prevail if due regard is paid to the welfare and claims of the inmates. We have further satisfied ourselves that price is very often no test of quality, and that sometimes an exorbitant price may be paid for a very indifferent article. It is sad but true that poor law institutions are still prone to the evils attaching to a system of patronage;

and a man may stand as a guardian in order that he may be able to help a neighbour to get a contract, in the same way that owners of 'jerry-built' houses have procured seats on the local sanitary boards to enable them to maintain insanitary dwellings for the poor, and to protect themselves from the legal penalties attaching to the maintenance of that class of property.

What, then, is the remedy for evils such as those we have been considering? The thorough reform of the poor law. Until this is forthcoming it is simply that each board or committee should appoint a small number of its members to investigate all contracts, and to exercise a watchful eye upon the way in which each contractor does his work.

The form of contract is of the first importance. It should empower the institution or its representatives to reject every article of inferior quality, and to purchase, without impeding or lessening the force or validity of the contract, articles of proper quality in their place from any person they may think fit to select, the difference of price, if any, as well as all attending and incidental costs and expenses, being borne by the defaulting contractor. In the case of the recurrence of any such irregularity, or upon repeated failure to fulfil any of the conditions, the committee of management should have power to terminate the contract whenever they may think desirable, without prejudice to the liability of the contractor for breach of contract up to such time. Every contract should also provide that the contractor shall not transfer or assign any part, share, or interest he may have in it, either directly or indirectly, to any person or persons, without the written consent of the committee. In inviting tenders, care should be taken to intimate that the committee do not bind themselves to accept the lowest or any tender, and power should be reserved to terminate the agreement with the contractor, or any servant or person acting for him, who gives, or attempts to give any fee, reward, or gratuity to any officer or servant of the institution.

So much for the conditions ; but, as we have said, the form of tender is most important. In the olden days it was customary—and so it sometimes is even at the present time—for hospitals to accept contracts for meat in bulk of two or three qualities. In practice, this system may lead to a great amount of unnecessary waste, and has been often the cause of many complaints as to the quality of

the food supplied. These complaints may be due, not only to the cooking or manner in which the food is supplied to the inmates, but to an absence of knowledge or care on the part of the servant who has the charge of the meat store, and who is responsible for cutting up the carcasses and issuing the joints and meat generally. With the object of obviating any such evils, it is desirable that any tender for meat shall specify the several joints, and that the price should be mentioned for each joint, so that the contractor shall have no excuse, and shall not have the option to send what he happens to have in his store, but only such quantities, of each class, as the requirements of the institution may render desirable for each day in the week. There used to be a strong prejudice, on the ground of cost, against legs of mutton, than which no joint is more economical for hospital purposes. In an institution such as St. Bartholomew's Hospital, London, whose admirable contract system supplies us with many of our illustrations, and where the art of tendering is thoroughly mastered, the specification sets forth as separate items—Beef shall be chilled American ox beef; Beef for roasting shall consist of (*a*) Whole top sides and thick flanks not to exceed 30 lbs.; (*b*) Sirloins, without suet, and shall consist of seven bones next to the rump, and shall not exceed five stone in weight; (*c*) Wing ribs shall consist of three bones of the fore rib next to the sirloin, cut short and shall not exceed 12 lbs. in weight; Lean beef shall consist of buttocks, mouse buttocks, chucks, and leg-of-mutton pieces (all free from bone and fat); Beef for boiling shall consist of silversides fairly cut into such joints as may be required; Mutton shall be New Zealand (Canterbury) wether mutton; Legs of mutton shall be fairly cut, without the chump flap of loin, shank, or shank bone. No leg shall weigh more than 9 lbs. or less than 7 lbs.; Shoulders of mutton fairly cut, and shall not weigh more than 8 lbs. nor less than 6 lbs.; Loins of mutton shall be without flap, and shall not weigh more than 7 lbs. each; Necks of mutton shall be without scrag, and shall not weigh more than 8 lbs. each; Mutton chops shall be cut from the loin, trimmed of fat, and shall weigh 8 oz. each; Veal shall consist of equal weights of leg, loin, and breast; Fresh pork shall consist of equal weights of legs and loins, no leg shall weigh more than 10 lbs., and no loin more than 7 lbs.; Suet shall be the best beef kidney suet.

All meat shall be of the best quality, and, if frozen, shall be delivered sufficiently thawed to be fit for immediate use.

The contractor has to give a separate price per pound for each of the foregoing, and then the steward or other official gives out his orders each day on a form identical with the contract, which specifies the amount in pounds weight of each that may be required for the day's consumption. This form of tender has the further advantage, that every contractor is put upon an identical basis as to price, and the decision must be given fairly and squarely. The estimated consumption for six months of each joint specified is stated, and, when the tenders are opened, it is easy to ascertain exactly how each contract will work out, for the whole quarter, at the prices given. In this way there can be no question of favouritism, and the only other point that the committee will have to consider in giving their decision is, how far past experience warrants them in trusting a given contractor, having regard to the quality of the provisions, and the regularity and obligingness with which he has carried out former agreements.

In the *Appendix (B)* are given forms of specification for each of the chief articles of consumption used in hospitals and large institutions ; but it may be useful to summarise briefly the points which ought to be borne in mind, none of which should be omitted from the form of tender used by hospital committees. We have purposely confined ourselves here to the general condition, as the *Appendix* contains the forms of specification, and the exact wording which should be used in order to secure a supply of each kind of article, best adapted for the purposes of an institution which has to provide for a number of sick people.

We will now take the articles in alphabetical order.

BREAD, FLOUR, AND MEAL.—Bread should be the best household, well and properly baked and cooled, unadulterated, and free from alum. Flour should be the best wheaten flour (not seconds), clean and free from grit, without any adulteration whatever. The best Scotch oatmeal only should be supplied.

COAL AND COKE.—All coal should be fresh wrought, screened and free from small pieces, dust, or slate ; and the pit certificate should be produced if required. Leicestershire and Nottingham hard steam coal is generally used for steam boilers. The other items are best gas coke and small coal, when used, each of which should be tendered for separately.

EGGS, BUTTER, BACON, AND CHEESE.—Good fresh eggs of an average weight of two ounces each should alone be accepted. The best salted butter, good mild bacon, and the best American cheese will be found most satisfactory for use in a public institution.

FISH.—The fish should be good, fresh, and wholesome, and should be either brill, cod, haddock, herring, mackerel, plaice, soles, turbot, or whiting, properly cleaned, and trimmed, without tail or offal, supplied in diets of eight ounces each.

GROCERIES.—The specification given in the *Appendix* is so full, if the list be closely adhered to, as to render further comment unnecessary.

MEAT.—See page 71.

MILK.—Good genuine unadulterated new milk, producing 3·25 to 3·5 per cent of butter fat according to the season of the year is most suitable. The farm or farms of origin should be stated and should be open to inspection by a representative of the hospital.

POTATOES.—Institutions should procure best Ware potatoes, dry and mealy, of the best quality, free from earth, of equal size, of one sort or description, and not weighing less than six to the pound.

POULTRY.—Each bird should be properly plucked and drawn, and of not less than two pounds in weight when dressed for cooking. A bird of this size will cut conveniently into four diets.

VEGETABLES.—The specification sets forth the various vegetables in detail; but we may here add that they should be good, sound, fresh gathered, well trimmed, stripped of their outer leaves, and in a fit and proper state for cooking.

If the tenders used specify the details we have insisted upon, then the committee will be easily able to protect themselves in case of necessity, and to secure for their patients excellent supplies on all occasions.

It would also be a great advantage if the Managers of Institutions would adopt the practice of advertising for all contracts and supplies required in one and the same newspaper—like ‘The Hospital,’ for instance—as well as in any others, which, for local or other reasons, may seem to be desirable.

SPECIAL FORMS OF ACCOUNT

On the following pages we give some Special Forms of Account, viz. :—

	PAGE
(1) WAGES BOOK	74-75
(2) SPECIAL APPEAL ACCOUNT	76
(3) SPECIMEN FORMS OF FUND ACCOUNTS :	
(a) INCOME AND EXPENDITURE ACCOUNT	77
(b) ——— FUND ACCOUNT	78
(4) ‘GENERAL,’ ‘CAPITAL,’ OR ‘SURPLUS’ ACCOUNT	79
(5) BUILDING FUND ACCOUNT	80
(6) SAMARITAN FUND ACCOUNT	81

FOR HOSPITALS AND INSTITUTIONS

75

BOOK (*see* p. 27)

ending _____ 19 ____

[illegible]

(2) SPECIAL APPEAL ACCOUNT* (see p. 16)

Year ending December 31, 19—

Dr.				Cr.			
	Ledg. folio	£	s. d.		Ledg. folio	£	s. d.
To New Annual Subscriptions	—	215	1 0	By Expenses:	—	267	8 2
" Annual Donations	—	586	8 0	Salaries and Commissions	—	85	12 0
" Donations	—	1,754	18 8	" Printing, Stationery, and Postage	—	102	7 0
				" Advertisements	—	90	16 1
				" Travelling Expenses	—	546	3 3
				By Balance--			
				As per Income and Expenditure Account		2,010	4 5
						£2,556	7 8

* See Note (IV), page 16.

(4) 'GENERAL,' 'CAPITAL,' OR 'SURPLUS' ACCOUNT

Dr.						Cr.					
Year ending December 31, 19—											
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
To Balance at January 1, 1901 . . .						By Balance at December 31, 1901, carried down					
„ Legacies, etc., received during the year, taken by direction of the Committee of Management to 'General,' 'Capital,' or 'Surplus' Account as under, viz.:—											
„ Income and Expenditure Account:—											
Excess of Income or Expenditure for year to date											
„ Balance, as per Balance Sheet											

The 'General,' 'Capital,' or 'Surplus' Account can either be published separately in the above form, and the Balance only entered in the Balance Sheet, or it can be set out in the Balance Sheet as shown thereon.

二

Year ending December 31, 19—

[illegible]

APPENDIX A

INDEX OF CLASSIFICATION

Whereby every item of expenditure may be dealt with under identical heads by every group of institutions, based on the index incorporated by Sir Henry Burdett in the original system and revised (August, 1914) by a Committee of Hospital Secretaries for the purposes of King Edward's Hospital Fund for London and the Metropolitan Hospital Sunday and Saturday Funds.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Accident Insurance ...	Salaries and Wages ...	According to the sub-head under which the wages of the official should be classed ...
Advertisements—		
Acknowledgment of money or gifts ...	Finance ...	Appeals ...
Appeal ...	Finance ...	Appeals ...
Maintenance, as c o n - tracts ...	Miscellaneous ...	Advertisements ...
Meetings ...	Management ...	Official Advertisements ...
Official ...	Management ...	Official Advertisements ...
Vacant posts ...	Salaries and Wages ...	According to the sub-head under which the wages of the official should be classed ...
A i r - b e d s , water-beds, pillows and cushions ...	Domestic ...	Renewal—Bedding, etc. ...
Alcohol—		
Alcohol absolute, rectified spirit, methylated spirit ...	Surgery and Dispensary ...	Drugs, Chemicals, etc. ...
Malt Liquors ...	Provisions ...	Malt Liquors ...
Wines and spirits (for patients) ...	Surgery and Dispensary ...	Wines and Spirits ...
Ale ...	Provisions ...	Malt Liquors ...
Allowance in lieu of beer or meals ...	Salaries and Wages ...	According to the sub-head under which the wages of the official should be classed ...
Ambulance ...	Domestic ...	Renewal—Furniture ...
Ambulance (hire of) ...	Domestic ...	Sundries ...
Ambulance (hand or horse) ...	Domestic ...	Renewal—Furniture ...
Ambulance (horse for and upkeep of same) ...	Domestic ...	Sundries ...

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Ambulance (stretcher for)	Domestic ...	Renewal—Furniture ...
Anæsthetics ...	Surgery and Dispensary ...	Drugs, Chemicals, etc. ...
Analyst (for testing food, etc.) ...	Salaries and Wages ...	Dispensing ...
Annual cleaning ...	Establishment ...	Annual Cleaning ...
Annual dinner ...	Finance ...	Festivals, etc. ...
Annuities ...	The chargeability of Annuities should follow that of the remuneration formerly paid to the official in question. Examples:—	
	Secretary—Management...	Pensions ...
	Steward—Sal. & wages ...	Pensions ...
	Matron—Sal. & wages ...	Pensions ...
	Dispenser—Sal. & wages...	Pensions ...
	Porter—Sal. & wages ...	Pensions ...
Antiseptics ...	Surgery and Dispensary ...	Drugs, Chemicals, etc. ...
Antiseptic soap ...	Domestic ...	Cleaning, etc. ...
Appeals—		
For general purposes ...	Finance ...	Appeals ...
For special purposes—		
If by ordinary staff ...	Finance ...	Appeals ...
If by special organisation ...	Extraordinary Expenditure	Special Heading ...
Architect's fees (for repair or inspection of buildings, etc.) ...	Salaries and Wages ...	Other Officers ...
Architect's fees (for new buildings, additions, or improvements) ...	Balance Sheet ...	Land, Buildings, and Equipment ...
Arrowroot ...	Provisions ...	Grocery ...
Artificial limbs (if not provided by Samaritan Fund) ...	Surgery and Dispensary ...	Instruments, etc. ...
Asbestos, for gas fires ...	Domestic ...	Fuel and Lighting—(b) Gas
Asbestos, for boilers ...	Establishment ...	Renewals and Repairs ...
Aseptic clothing ...	Domestic ...	Uniforms ...
Aseptic furniture ...	Surgery and Dispensary ...	Instruments, etc. ...
Ash pans ...	Domestic ...	Renewal—Furniture ...
Auditors' fees ...	Management ...	Auditors' Fee ...
Awnings ...	Domestic ...	Renewal—Furniture ...
Bacon and ham ...	Provisions ...	Butter, Bacon, etc. ...
Bacteriological examination (fees for) ...	Surgery and Dispensary ...	Sundries ...
Bags to carry bedding, etc., for disinfection ...	Domestic ...	Renewal—Bedding and Linen ...
Baize, table covers ...	Domestic ...	Renewal—Furniture ...
Balances, letter ...	Management ...	Sundries ...
Bandages, and all kinds of material used for making	Surgery and Dispensary ...	Dressings, etc. ...
Bankers' charges (but not interest) ...	Management ...	Sundries ...

ITEMS.			MAIN-HEADS.			SUB-HEADS.		
Barley ... ..	...	...	Provisions ... ..	...	...	Grocery ... ..	...	...
Barometers ... ..	...	...	Domestic ... ..	...	...	Renewal—Furniture ...	...	...
Basins ... ..	...	...	Domestic ... ..	...	...	Renewal—Hardware, etc.	...	...
Baskets ... ..	...	...	Domestic ... ..	...	...	Renewal—Furniture ...	...	...
Baskets (laundry) (see Washing) ... ..	...	...	Domestic ... ..	...	...	Renewal—Hardware, etc.	...	...
Bathbrick ... ..	...	...	Domestic ... ..	...	...	Cleaning, etc. ... ..	...	...
Bath chairs ... ..	...	...	Domestic ... ..	...	...	Renewal—Furniture ...	...	...
Bath fittings ... ..	...	...	Establishment ... ..	...	...	Renewals and Repairs ...	...	...
Bath mats ... ..	...	...	Domestic ... ..	...	...	Renewal—Furniture ...	...	...
Bath thermometers ... ..	...	...	Domestic ... ..	...	...	Renewal—Furniture ...	...	...
Bath (vapour) apparatus ...	...	...	Surgery and Dispensary ...	...	...	Instruments, etc. ... ..	...	...
Baths, electric, radiant heat, or for skin treatment ... ..	...	...	Surgery and Dispensary ...	...	...	Instruments, etc. ... ..	...	...
Baths, foot ... ..	...	...	Domestic ... ..	...	...	Renewal—Furniture ...	...	...
Baths (medicinal solutions) ... ..	...	...	Surgery and Dispensary ...	...	...	Drugs, Chemicals, etc. ...	...	...
Baths, portable ... ..	...	...	Domestic ... ..	...	...	Renewal—Furniture ...	...	...
Batteries, electric (for bells, telephones, etc.) ... ..	...	...	Establishment ... ..	...	...	Renewals and Repairs ...	...	...
Batteries, electric (for patients' treatment) ... ..	...	...	Surgery and Dispensary ...	...	...	Instruments, etc. ... ..	...	...
Bazaars, etc. (for general purposes) ... ..	...	...	Finance ... ..	...	...	Festivals, etc. ... ..	...	...
Bazaars, etc. (for new buildings, etc.) ... ..	...	...	Extraordinary Expenditure	III.	...	...	...	...
Bedding ... ..	...	...	Domestic ... ..	...	...	Renewal—Bedding, etc. ...	...	...
Bedding (cleaning, dressing, and renovation of)	...	...	Domestic ... ..	...	...	Renewal—Bedding, etc. ...	...	...
Bed linen, blankets, etc. ...	...	...	Domestic ... ..	...	...	Renewal—Bedding, etc. ...	...	...
Bed pans ... ..	...	...	Domestic ... ..	...	...	Renewal—Hardware, etc.	...	...
Bed tables and rests ... ..	...	...	Domestic ... ..	...	...	Renewal—Furniture ...	...	...
Bed tablets ... ..	...	...	Establishment ... ..	...	...	Renewals and Repairs ...	...	...
Beds and pillows, air and water ... ..	...	...	Domestic ... ..	...	...	Renewal—Bedding, etc. ...	...	...
Bedsteads ... ..	...	...	Domestic ... ..	...	...	Renewal—Furniture ...	...	...
Beef peptonoids ... ..	...	...	Provisions ... ..	...	...	Meat ... ..	...	...
Beef tea, or materials for	...	...	In cases where, instead of purchasing beef and preparing beef tea from it, some proprietary extract of beef is used for the purpose, such extract of beef should be classed as "Provisions, Meat"					
Beer, allowance in lieu of	...	...	Salaries and Wages ...	...	...	According to the sub-head under which the wages of the official should be classed		
Beer (for patients or staff)	...	...	Provisions ... ..	...	...	Malt Liquors ... ..	...	...
Beer taps ... ..	...	...	Domestic ... ..	...	...	Renewal—Hardware, etc.	...	...
Beeswax ... ..	...	...	Domestic ... ..	...	...	Cleaning, etc. ... ..	...	...

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Bells	Establishment	Renewals and Repairs ...
Bells, hand or table ...	Domestic	Renewal—Furniture ...
Belts, abdominal, etc. (if not provided by Samaritan Fund)	Surgery and Dispensary ...	Instruments, etc. ...
Benger's Food	Provisions	Grocery
Bibles (for patients' or chapel use)	Miscellaneous	Sundries
Binding records (according to purpose)	Miscellaneous or Management	Sundries
Biscuits	Provisions	Grocery
Blackboard	Domestic	Renewal—Furniture ...
Blacking	Domestic	Cleaning, etc.
Blacklead	Domestic	Cleaning, etc.
Blankets	Domestic	Renewal—Bedding, etc.
Blind cord	Domestic	Renewal—Furniture ...
Blinds, and repairs to ...	Domestic	Renewal—Furniture ...
Blisters	Surgery and Dispensary ...	Drugs, Chemicals, etc. ...
Bloater paste	Provisions	Grocery
Blotting pads (according to purpose)	Miscellaneous or Management	Printing and Stationery ...
Blue for laundry (<i>see</i> Washing)	Domestic	Cleaning, etc.
Board wages	Salaries and Wages ...	According to the sub-head under which the wages of the official should be classed
Boards, notice, and re-painting of	Establishment	Renewals and Repairs ...
Boiler composition ...	Establishment	Renewals and Repairs ...
Boiler insurance ...	Establishment	Insurance
Boilers (for kitchen) ...	Establishment	Renewals and Repairs ...
Boilers (repairs to) ...	Establishment	Renewals and Repairs ...
Bookcases	Domestic	Renewal—Furniture ...
Books for records (according to purpose)	Miscellaneous or Management	Printing and Stationery ...
Books of reference (according to purpose)	Management or Miscellaneous	Printing and Stationery ...
Boots, rubber	Domestic	Uniforms
Boots, surgical (if not provided by Samaritan Fund)	Surgery and Dispensary ...	Instruments, etc. ...
Bottled fruits	Provisions	Grocery
Bottles, feeding ...	Surgery and Dispensary ...	Sundries
Bottles, medicine and lotion	Surgery and Dispensary ...	Sundries
Bottles, water	Domestic	Renewal—Hardware, etc.
Bottles, hot water (including india-rubber and covers)	Domestic	Renewal—Hardware, etc.
Bovril	Provisions	Meat
Boxes, collecting ...	Finance	Appeals
Brand's essence	Provisions	Meat

ITEMS.			MAIN-HEADS.			SUB-HEADS.		
Brawn	...	...	Provisions	...	...	Meat	...	...
Bread baskets	...	...	Domestic	...	...	Renewal—Hardware, etc.	...	...
Bread crocks and pans	...	...	Domestic	...	...	Renewal—Hardware, etc.	...	...
Bread platters	...	...	Domestic	...	...	Renewal—Furniture	...	...
Bronchitis kettles	...	...	Surgery and Dispensary	...	...	Instruments, etc.	...	...
Brooms and brushes	...	...	Domestic	...	...	Renewal—Hardware, etc.	...	...
Buckets	...	...	Domestic	...	...	Renewal—Hardware, etc.	...	...
Builders' charges for additions or improvements	...	...	Balance Sheet	...	...	Land, Buildings, and Equipment	...	...
Builders' charges for ordinary repairs	...	...	Establishment	...	...	Renewals and Repairs	...	...
Builders' charges for repairs of exceptional character and costliness	...	...	Establishment	...	...	Renewals and Repairs	...	...
Builders' materials	...	...	Establishment	...	...	Renewals and Repairs	...	...
Builders' materials for new buildings, additions, or improvements	...	...	Balance Sheet	...	...	Land, Buildings, and Equipment	...	...
Building fund (appeals for)—								
If by ordinary staff	...	...	Finance	...	...	Appeals	...	...
If by special organisation	...	...	Extraordinary Expenditure	...	...	Special Heading	...	...
Building additions	...	...	Balance Sheet	...	...	Land, Buildings, and Equipment	...	...
Buildings, reinstatement after fire	...	...	Extraordinary Expenditure	...	...	Special Heading	...	...
Burials	...	...	Miscellaneous	...	...	Sundries	...	...
Butter hands	...	...	Domestic	...	...	Renewal—Hardware, etc.	...	...
Cabinets (filing)—								
Official	...	...	Management	...	...	Sundries	...	...
Registration of patients, etc.	...	...	Domestic	...	...	Renewal—Furniture	...	...
Cake	...	...	Provisions	...	...	Bread, Flour, etc.	...	...
Calico	...	...	Domestic	...	...	Renewal—Bedding, etc.	...	...
Calico (for linings)	...	...	Domestic	...	...	Uniforms	...	...
Candles	...	...	Domestic	...	...	Fuel and Lighting—(d) Oil, etc.	...	...
Candlestick	...	...	Domestic	...	...	Renewal—Hardware, etc.	...	...
Canopies	...	...	Domestic	...	...	Renewal—Furniture	...	...
Cans (various)	...	...	Domestic	...	...	Renewal—Hardware, etc.	...	...
Cans (watering)	...	...	Establishment	...	...	Garden	...	...
Carbons (Finsen lamps)	...	...	Surgery and Dispensary	...	...	Instruments, etc.	...	...
Carbons (typewriter)	...	...	Miscellaneous or Management	...	...	Printing and Stationery	...	...
Card indexes—								
Official	...	...	Management	...	...	Official Printing, etc.	...	...
Registration of patients, etc.	...	...	Miscellaneous	...	...	Printing and Stationery	...	...
Cards and papers, prescription	...	...	Miscellaneous	...	...	Printing and Stationery	...	...
Cards, bed and diet	...	...	Miscellaneous	...	...	Printing and Stationery	...	...

ITEMS.	MAIN-HEADS.		SUB-HEADS.	
Carpenters' tools and materials, <i>e.g.</i> , wood, nails, screws, varnish, glue, etc.	Establishment	...	...	Renewals and Repairs ...
Carpet beating or vacuum cleaning	Domestic	...	...	Cleaning, etc.
Carpets, rugs, mats, linoleum, etc.	Domestic	...	...	Renewal—Furniture ...
Carriage of parcels ...	Domestic	...	...	Sundries
Carriage of parcels, if for regular supplies, according to the head under which the supplies should be classed; thus, if for the carriage of eggs, the classification would be	Provisions	...	...	Eggs
if for the carriage of washing to laundry company, it would be	Domestic	...	...	Washing
if to hospital laundry ...	Domestic	...	...	Sundries
Carrying chairs	Domestic	...	...	Renewal—Furniture ...
Case books and case papers	Miscellaneous	...	...	Printing and Stationery ...
Catgut	Surgery and Dispensary	...	...	Dressings, etc.
Chalk for blackboard use	Miscellaneous	...	...	Printing and Stationery ...
Chamber utensils ...	Domestic	...	...	Renewal—Hardware, etc.
Chandeliers, gasaliers, and electroliers	Establishment	...	...	Renewals and Repairs ...
Charts, body	Miscellaneous	...	...	Printing and Stationery ...
Charts, temperature ...	Miscellaneous	...	...	Printing and Stationery ...
Cheese	Provisions	...	...	Butter, Bacon, etc. ...
Chemicals for disinfecting	Surgery and Dispensary	...	...	Drugs, Chemicals, etc. ...
Cheque book	Management	...	...	Sundries
Chimney sweeping ...	Domestic	...	...	Cleaning, etc.
China, glass and earthenware	Domestic	...	...	Renewal—Hardware ...
Chinese silk	Surgery and Dispensary	...	...	Dressings, etc.
Chip boxes	Surgery and Dispensary	...	...	Sundries
Christmas boxes	Domestic	...	...	Sundries
Cider	Provisions	...	...	Malt liquors
Cinder sifters	Domestic	...	...	Renewal—Hardware, etc.
Cleaning materials, such as hearthstone, bath-brick, whitening, emery powder, metal polish, etc.	Domestic	...	...	Cleaning, etc.
Cleaning windows	Domestic	...	...	Cleaning, etc.
Clerk of Works	Salaries and Wages	...	...	Mechanics, etc.
Clerk of Works (new buildings, additions or improvements)	Balance sheet	...	...	Land, Buildings, and Equipment
Clinical thermometers ...	Surgery and Dispensary	...	...	Instruments, etc.
Clocks	Domestic	...	...	Renewal—Furniture ...
Clocks (repair of) ...	Domestic	...	...	Renewal—Furniture ...

ITEMS.			MAIN-HEADS.		SUB-HEADS.		
Clocks (winding) ...	Domestic	...	...	...	Renewal—Furniture	...	...
Clogs (for laundry hands) ...	Domestic	...	...	...	Uniforms	...	...
(see Washing) ...							
Clothes (for employees) ...	Domestic	...	...	...	Uniforms	...	...
Clothes (for patients) (if not charged to the Samaritan Fund) ...	Domestic	...	...	...	Renewal—Bedding, etc.	...	...
Clothes (nurses, porters, etc.) ...	Domestic	...	...	...	Uniforms	...	...
Clothes nets ...	Domestic	...	...	...	Renewal—Bedding, etc.	...	...
Clothing, aseptic ...	Domestic	...	...	...	Uniforms	...	...
Coal and coke ...	Domestic	...	...	...	Coal	...	...
Coal bunker ...	Domestic	...	...	...	Renewal—Furniture	...	...
Coal sacks ...	Domestic	...	...	...	Renewal—Furniture	...	...
Coal scuttle ...	Domestic	...	...	...	Renewal—Furniture	...	...
Collecting boxes ...	Finance	...	...	...	Appeals	...	...
Collector's salary ...	Finance	...	...	...	Commission	...	...
Commission ...	Finance	...	...	...	Commission	...	...
Commission on money order ...	Miscellaneous	...	...	...	Sundries	...	...
Commissionaires ...	Salaries and Wages	...	...	...	According to nature of employment	...	...
Compensation (for accident) ...	Salaries and Wages or Management	...	...	...	According to the sub-head under which the wages of the official should be classed...	...	...
Compensation (for theft) ...	Miscellaneous	...	...	...	Sundries	...	...
Confectionery ...	Provisions	...	...	...	Bread, Flour, etc.	...	...
Cooking utensils ...	Domestic	...	...	...	Renewal—Hardware, etc.	...	...
Copying presses (according to purpose) ...	Miscellaneous or Management	...	...	...	Sundries	...	...
Corks ...	Surgery and Dispensary	...	...	...	Sundries	...	...
Corkscrews ...	Domestic	...	...	...	Renewal—Hardware, etc.	...	...
Cots ...	Domestic	...	...	...	Renewal—Furniture	...	...
Cotton (for sewing) ...	Domestic	...	...	...	Renewal—Bedding, etc.	...	...
Cotton waste ...	Establishment	...	...	...	Renewals and Repairs	...	...
Cradles (for protection of fractured limbs, etc.) ...	Surgery and Dispensary	...	...	...	Instruments, etc.	...	...
Cream ...	Provisions	...	...	...	Milk	...	...
Crockery ...	Domestic	...	...	...	Renewal—Hardware, etc.	...	...
Cruets ...	Domestic	...	...	...	Renewal—Hardware, etc.	...	...
Crutches ...	Surgery and Dispensary	...	...	...	Instruments, etc.	...	...
Curtains ...	Domestic	...	...	...	Renewal—Furniture	...	...
Curtains (for beds) ...	Domestic	...	...	...	Renewal—Bedding, etc.	...	...
Cutlery ...	Domestic	...	...	...	Renewal—Hardware, etc.	...	...
Dampers, stamp (according to purpose) ...	Miscellaneous or Management	...	...	...	Printing and Stationery	...	...
Deed boxes ...	Management	...	...	...	Sundries	...	...
Despatch boxes ...	Management	...	...	...	Sundries	...	...
Diabetic bread, biscuits, flour and rusks ...	Provisions	...	...	...	Bread, Flour, etc.	...	...
Diet cards or papers ...	Miscellaneous	...	...	...	Printing and Stationery	...	...

ITEMS.			MAIN-HEADS.			SUB-HEADS.		
Dinner, festival	...	...	Finance	...	...	Festivals, etc.	...	...
Directories	...	...	Management	...	...	Printing and Stationery		
Dish covers	...	...	Domestic	...	...	Renewal—Hardware, etc.		
Dish papers	...	...	Domestic	...	...	Sundries	...	...
Dishes (glass and earthen-ware)	...	...	Domestic	...	...	Renewal—Hardware, etc.		
Disinfectants	...	...	Surgery and Dispensary			Drugs, Chemicals, etc.	...	
Disinfecting (by contract)			Domestic	...	...	Cleaning, etc.	...	...
Disinfecting chemicals, etc., for	...	...	Surgery and Dispensary			Drugs, Chemicals, etc.	...	
Disinfection of bedding, etc. (if sent away)	...		Domestic	...	...	Cleaning, etc.	...	...
Disinfection of wards	...		Domestic	...	...	Cleaning, etc.	...	...
Disinfector (for bedding and linen, etc.)—installation of	...	...	Balance Sheet	...	...	Land, Buildings, and Equipment	...	...
Disinfector (for bedding and linen, etc.)—repairs to	...	...	Establishment	...	...	Renewals and Repairs	...	
Dispensary sundries—as labels, jars, bottles, corks, funnels, mortars, pill machines, measures, starch, tar, scales, spatulas, knives, etc.	...	...	Surgery and Dispensary			Sundries	...	...
Distemper	...	...	Domestic	...	...	Cleaning, etc.	...	...
Donation boxes, and repair of	...	...	Finance	...	...	Appeals	...	...
Donkey, cart and harness (if for garden)	...		Establishment	...	...	Garden	...	...
Donkey, cart and harness (if for patients)	...		Domestic	...	...	Sundries	...	...
Door furniture	...	...	Domestic	...	...	Renewal—Furniture	...	
Douches	...	...	Surgery and Dispensary			Instruments, etc.	...	
Drain inspection—Chemicals for—Fees for			Domestic	...	...	Cleaning, etc.	...	...
Dressings, all materials used for	...	...	Surgery and Dispensary			Dressings, etc.	...	...
Dress material	...	...	Domestic	...	...	Uniforms	...	...
Dry cleaning	...	...	Domestic	...	...	Washing	...	...
Dust bins	...	...	Domestic	...	...	Renewal—Furniture	...	
Dusters	...	...	Domestic	...	...	Renewal—Bedding, etc.		
Dust pans	...	...	Domestic	...	...	Renewal—Hardware, etc.		
Earthenware	...	...	Domestic	...	...	Renewal—Hardware, etc.		
Easels	...	...	Domestic	...	...	Renewal—Furniture	...	
Egg boilers	...	...	Domestic	...	...	Renewal—Hardware, etc.		
Egg cups	...	...	Domestic	...	...	Renewal—Hardware, etc.		
Elastic stockings	...		Surgery and Dispensary			Instruments, etc.	...	
Electric apparatus (for patients' treatment)	...		Surgery and Dispensary			Instruments, etc.	...	
Electric baths, sterilizers, cautery	...	...	Surgery and Dispensary			Instruments, etc.	...	

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Electric battery (bells, telephone, etc.) ...	Establishment ...	Renewals and Repairs ...
Electric battery (for patients' treatment) ...	Surgery and Dispensary	Instruments, etc. ...
Electric current (for all purposes) ...	Domestic ...	Fuel and Lighting—(c) Electric Current ...
Electric heaters ...	Establishment ...	Renewals and Repairs ...
Electric lamps, <i>i.e.</i> , glass bulbs ...	Domestic ...	Fuel and Lighting—(c) Electric Current ...
Electric lift (installation of)	Balance Sheet ...	Land, Buildings, and Equipment ...
Electric lift (inspection of and repairs to) ...	Establishment ...	Renewals and Repairs ...
Electric light fittings ...	Establishment ...	Renewals and Repairs ...
Electric motors (current for) ...	Domestic ...	Fuel and Lighting—(c) Electric Current ...
Emery paper ...	Domestic ...	Cleaning, etc. ...
Enamel (for furniture) ...	Domestic ...	Renewal—Furniture ...
Enamelled ware ...	Domestic ...	Renewal—Hardware, etc. ...
Enemas ...	Surgery and Dispensary	Instruments, etc. ...
Engineer, consulting (for inspection of machinery, etc.) ...	Salaries and Wages ...	Other Officers ...
Engineers' tools and materials, <i>e.g.</i> , piping, cocks, elbows, gas burners, washers, cotton waste, oil, lard, tallow, asbestos, packing, red and white lead, etc., etc. ...	Establishment ...	Renewals and Repairs ...
Engine room and boiler house sundries ...	Establishment ...	Renewals and Repairs ...
Entertainments (for patients) ...	Domestic ...	Sundries ...
Essences (for kitchen) ...	Provisions ...	Grocery ...
Essences of meat ...	Provisions ...	Meat ...
Evergreens (for decorations) ...	Domestic ...	Sundries ...
Evergreens (for decorations), carriage of ...	Domestic ...	Sundries ...
Extracts of meat ...	Provisions ...	Meat ...
Eye shades ...	Surgery and Dispensary	Instruments, etc. ...
Fares (medical staff) ...	Salaries and Wages ...	Medical ...
Fares (secretary, clerks) ...	Management ...	Sundries ...
Fares to maternity patients	Salaries and Wages ...	Nursing, or as applicable
Fares, other ...	Miscellaneous ...	Sundries ...
Feeders ...	Domestic ...	Renewal—Hardware, etc. ...
Fenders ...	Domestic ...	Renewal—Furniture ...
Festival, Bazaars, etc. (for general purposes) ...	Finance ...	Festivals, etc. ...
Festivals, Bazaars, etc. (for new buildings, endowment, etc., etc.) ...	Extraordinary Expenditure	III. ...

ITEMS.	MAIN-HEADS.		SUB-HEADS.			
Fever hospital (charges for nurses, etc.)	Miscellaneous	...	...	Sundries	...	...
Files (bill)	Domestic	...	...	Renewal—Furniture	...	...
Filters (Berkefeld and carbons)	Establishment	...	...	Renewals and Repairs	...	...
Filters (ordinary and carbons)	Domestic	...	...	Renewal—Furniture	...	...
Fire-bars	Establishment	...	...	Renewals and Repairs	...	...
Fire-bricks	Establishment	...	...	Renewals and Repairs	...	...
Fire extinguishing appliances	Domestic	...	...	Renewal—Furniture	...	...
Fire-grates	Establishment	...	...	Renewals and Repairs	...	...
Fire-guards	Domestic	...	...	Renewal—Furniture	...	...
Fire inspection and drill	Salaries and Wages	...	...	Other Officers	...	...
Fire insurance	Establishment	...	...	Insurance	...	...
Fire-irons	Domestic	...	...	Renewal—Furniture	...	...
Flags	Establishment	...	...	Renewals and Repairs	...	...
Flannel, fomentation	Surgery and Dispensary	...	...	Dressings, etc.	...	...
Flannel house	Domestic	...	...	Cleaning, etc.	...	...
Floor polish	Domestic	...	...	Cleaning, etc.	...	...
Floor polishing	Domestic	...	...	Cleaning, etc.	...	...
Flower pots (not for garden)	Domestic	...	...	Renewal—Hardware, etc.	...	...
Flower vases (not for garden)	Domestic	...	...	Renewal—Hardware, etc.	...	...
Flowers (for decorations)	Domestic	...	...	Sundries	...	...
Fly papers and catchers	Domestic	...	...	Cleaning, etc.	...	...
Foods, prepared, such as Allenbury's, Benger's, Casumen, Frame Food, Mellin's, Nutroa, Plasmon, Protene, Sanatogen, Virol	Provisions	...	...	Grocery	...	...
Foods, prepared, such as Bovril, Brand's, Extract of Bone Marrow, Lemco, Valentine's	Provisions	...	...	Meat	...	...
Foods, prepared, such as Glaxo, Horlick's, Sauer Milk	Provisions	...	...	Milk	...	...
Footstools	Domestic	...	...	Renewal—Furniture	...	...
Foot warmers	Domestic	...	...	Renewal—Hardware	...	...
Frames, for pictures, rules, etc.	Domestic	...	...	Renewal—Furniture	...	...
Fuel economiser (for boilers)	Establishment	...	...	Renewals and Repairs	...	...
Funerals	Miscellaneous	...	...	Sundries	...	...
Furniture (for chapel)	Domestic	...	...	Renewal—Furniture	...	...
Furniture (for new buildings)	Balance Sheet	...	...	Land, Buildings, and Equipment	...	...
Furniture, aseptic (for wards, theatre, etc.)	Surgery and Dispensary	...	...	Instruments and Appliances	...	...
Furniture, office	Management	...	...	Sundries	...	...

ITEMS.			MAIN-HEADS.			SUB-HEADS.		
Game, of all kinds	...	...	Provisions	...	...	Fish, Poultry, etc.	...	...
Games (for patients)	...	...	Domestic	...	...	Sundries	...	...
Gardener's tools and appliances	...	...	Establishment	...	...	Garden	...	...
Gas bags	...	...	Surgery and Dispensary			Instruments, etc.	...	...
Gas, ethyl chloride	...	...	Surgery and Dispensary			Drugs, Chemicals, etc.	...	...
Gas fittings	...	...	Establishment	...	...	Renewals and Repairs	...	...
Gas globes and chimneys	...	...	Domestic	...	...	Renewal—Hardware, etc.	...	...
Gas governors	...	...	Domestic	...	...	Fuel and Lighting—(b)	...	...
Gas mantles, incandescent	...	...	Domestic	...	...	Gas	...	...
Gas meters (rent of)	...	...	Domestic	...	...	Fuel and Lighting—(b)	...	...
Gas, N ₂ O	...	...	Surgery and Dispensary			Gas	...	...
Gasogenes and powders	...	...	Provisions	...	...	Drugs, Chemicals, etc.	...	...
Gas, oxygen	...	...	Surgery and Dispensary			Aërated Water, etc.	...	...
Gas stoves and rings	...	...	Establishment	...	...	Drugs, Chemicals, etc.	...	...
Gauze (for dressings)	...	...	Surgery and Dispensary			Renewals and Repairs	...	...
Ginger beer, draught	...	...	Provisions	...	...	Dressings, etc.	...	...
Glass paper	...	...	Domestic	...	...	Aërated Water, etc.	...	...
Glassware	...	...	Domestic	...	...	Cleaning, etc.	...	...
Glassware (for dispensary)	...	...	Surgery and Dispensary			Renewal—Hardware, etc.	...	...
Glass, window	...	...	Establishment	...	...	Sundries	...	...
Gloves (for operating and post-mortems)	...	...	Domestic	...	...	Renewals and Repairs	...	...
Gluten bread and flour	...	...	Provisions	...	...	Uniforms	...	...
Grass	...	...	Establishment	...	...	
Gratuities	...	...	The chargeability of gratuities should follow that of the remuneration formerly paid to the official in question. Examples :—					
			Secretary—Management	...	...	Pensions	...	...
			Steward —Sal. & wages	...	...	Pensions	...	...
			Matron —Sal. & wages	...	...	Pensions	...	...
			Dispenser—Sal. & wages	...	...	Pensions	...	...
			Porter —Sal. & wages	...	...	Pensions	...	...
Gravel	...	...	Establishment	...	...	Garden	...	...
Grounds (keeping in order)	...	...	Establishment	...	...	Garden	...	...
Guarantee premiums (official)	...	...	Management	...	...	Official Salaries	...	...
Gymnastic apparatus (for patients' use)	...	...	Surgery and Dispensary			Instruments, etc.	...	...
Haberdashery	...	...	Domestic	...	...	
Hair (for beds)	...	...	Domestic	...	...	Renewal—Bedding, etc.	...	...
Hand bells	...	...	Domestic	...	...	Renewal—Bedding, etc.	...	...
Handkerchiefs (Japanese)	...	...	Surgery and Dispensary			Renewal—Hardware, etc.	...	...
Harmonium	...	...	Domestic	...	...	Dressings, etc.	...	...
Heaters, electric	...	...	Establishment	...	...	Renewal—Furniture	...	...
Heaters, table	...	...	Establishment	...	...	Renewals and Repairs	...	...
						Renewals and Repairs	...	...

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Hominy	Provisions	Bread, Flour, etc.
Honey	Provisions	Grocery
Honorarium to medical staff on account of distance	Salaries and Wages	Medical
Horse for ambulance (purchase and unkeep)	Domestic	Sundries
House flannel	Domestic	Cleaning, etc.
Housemaids' boxes	Domestic	Renewal—Hardware, etc.
Housemaids' gloves	Domestic	Cleaning, etc.
Huckaback towelling	Domestic	Renewal—Bedding, etc.
Hymn books	Miscellaneous	Sundries
Hypodermic syringes	Surgery and Dispensary	Instruments, etc.
Ice chests	Domestic	Renewal—Furniture
Incandescent mantles	Domestic	Fuel and Lighting—(b) Gas
Incubator	Domestic	Renewal—Furniture
India-rubber beds, pillows, etc.	Domestic	Renewal—Bedding, etc.
India-rubber boots and shoes	Domestic	Uniforms
India-rubber gloves	Domestic	Uniforms
India-rubber stamps (for office purposes)	Management	Printing and Stationery
India-rubber stamps (for steward's department, dispensary, matron, doctors, etc.)	Miscellaneous	Printing and Stationery
India-rubber tubing (for surgical purposes)	Surgery and Dispensary	Dressings, etc.
Inhalers	Surgery and Dispensary	Instruments, etc.
Insect destroyers	Domestic	Cleaning, etc.
Instruments, surgical	Surgery and Dispensary	Instruments, etc.
Insurance premium (fidelity guarantee—official)	Management	Official Salaries
Insurance premium (workmen's compensation)	Salaries and Wages or Management	According to the sub-head under which the wages of the official should be classed
Insurance stamps (National Health or unemployment). Stamps purchased should be charged to a special account. Stamps used should be credited periodically to this account and charged as follows :—		
Proportion representing employees' contributions	Salaries and Wages or Management	According to the sub-head under which the wages of the official should be classed... ..

ITEMS.	MAIN-HEADS.			SUB-HEADS.		
Insurance stamps (<i>contd.</i>)—						
Proportion representing employer's contributions	Salaries and Wages Management	or	...	According to the sub-head under which the wages of the official should be classed, or special sub-head if preferred		
Ironmongery	Domestic ... ..	...	...	Renewal—Hardware, etc.		
Interest—						
On Building Fund Loans	Extraordinary ... ..	...	...	Interest ... ..	...	...
On General Fund Loans	Extraordinary ... ..	...	...	Interest ... ..	...	...
Jams, jellies, etc.	Provisions ... ..	...	...	Grocery ... ..	...	...
Japanese handkerchiefs (for phthisical patients)	Surgery and Dispensary ... ..	...	...	Dressings, etc. ... ..	...	...
Jars for museum	Surgery and Dispensary ... ..	...	...	Sundries ... ..	...	...
Kettles, bronchitis, and stand for safety	Surgery and Dispensary ... ..	...	...	Instruments, etc. ... ..	...	...
Key rings and labels (according to purpose)	Miscellaneous or Management ... ..	...	...	Printing and Stationery ... ..	...	...
Keys	Establishment ... ..	...	...	Renewals and Repairs ... ..	...	...
Kitchen cloths	Domestic ... ..	...	...	Renewal—Bedding, etc. ... ..	...	...
Kitchen fittings	Establishment ... ..	...	...	Renewals and Repairs ... ..	...	...
Kitchen utensils	Domestic ... ..	...	...	Renewal—Hardware, etc. ... ..	...	...
Knife boards	Domestic ... ..	...	...	Renewal—Furniture ... ..	...	...
Knife-cleaning machines	Domestic ... ..	...	...	Renewal—Furniture ... ..	...	...
Laboratories (clinical), supplies for—						
Apparatus	Surgery and Dispensary ... ..	...	...	Instruments, etc. ... ..	...	...
Chemicals and Materials	Surgery and Dispensary ... ..	...	...	Drugs, Chemicals, etc. ... ..	...	...
Lactometers	Surgery and Dispensary ... ..	...	...	Instruments, etc. ... ..	...	...
Ladders or steps	Domestic ... ..	...	...	Renewal—Furniture ... ..	...	...
Lamp globes and chimneys	Domestic ... ..	...	...	Renewal—Hardware, etc. ... ..	...	...
Lamp oil	Domestic ... ..	...	...	Fuel and Lighting—(d) Oil, etc. ... ..	...	...
Lamp wick	Domestic ... ..	...	...	Fuel and Lighting—(d) Oil, etc. ... ..	...	...
Lamps, electric, <i>i.e.</i> , glass bulbs	Domestic ... ..	...	...	Fuel and Lighting—(c) Electric ... ..	...	...
Lamps, hand (for examination purposes)	Surgery and Dispensary ... ..	...	...	Instruments, etc. ... ..	...	...
Lamps, oil	Domestic ... ..	...	...	Renewal—Furniture ... ..	...	...
Lard	Provisions ... ..	...	...	Butter, Bacon, etc. ... ..	...	...
Lard (for dispensary purposes)	Surgery and Dispensary ... ..	...	...	Drugs, Chemicals, etc. ... ..	...	...
Laundry baskets (<i>see</i> Washing)	Domestic ... ..	...	...	Renewal—Furniture ... ..	...	...
Laundry machinery fittings and appliances, repairs to (<i>see</i> Washing)	Establishment ... ..	...	...	Renewals and Repairs ... ..	...	...

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Laundry trollies (<i>see</i> Washing)	Domestic	Renewal—Furniture
Law charges	Management	Law Charges
Laying-out or removal of bodies, fees for	Salaries and Wages	According to the salary of the official receiving the fee
Leather, chamois	Domestic	Cleaning, etc.
Leather, chamois (for covering splints)	Surgery and Dispensary	Instruments, etc....,
Lecturers' fees (for lectures to nurses)	Salaries and Wages	Other Officers
Leeches	Surgery and Dispensary	Sundries
Lemon juice	Provisions	Aërated Water, etc.
Lemon squeezers	Domestic	Renewal—Hardware, etc.
Lentils	Provisions	Grocery
Letter box	Establishment	Renewals and Repairs
Letter racks, trays, and baskets	Domestic	Renewal—Furniture
Lift (current for)	Domestic	Fuel and Lighting—(c) Electric Current
Lift (inspection of and repairs to)	Establishment	Renewals and Repairs
Lift (installation of)	Balance Sheet	Land, Buildings, and Equipment
Lift (hydraulic power)	Domestic	Water
Lift (repairs to)	Establishment	Renewals and Repairs
Light treatment, supplies for—		
Apparatus	Surgery and Dispensary	Instruments, etc.
Materials	Surgery and Dispensary	Drugs, Chemicals, etc.
Limbs, artificial (if not provided by Samaritan Fund)	Surgery and Dispensary	Instruments, etc.
Lime Juice	Provisions	Aërated Water, etc.
Linen baskets (<i>see</i> Washing)	Domestic	Renewal—Furniture
Linen presses	Domestic	Renewal—Furniture
Liniments, and soft soap for	Surgery and Dispensary	Drugs, Chemicals, etc.
Linoleum	Domestic	Renewal—Furniture
Linseed	Surgery and Dispensary	Drugs, Chemicals, etc.
Lockers	Domestic	Renewal—Furniture
Locks	Establishment	Renewals and Repairs
Lubricating oils	Establishment	Renewals and Repairs
Machines, coffee, freezing, knife, and mincing	Domestic	Renewal—Furniture
Machines, sewing	Domestic	Renewal—Furniture
Machinery, laundry, repairs to (<i>see</i> Washing)	Establishment	Renewals and Repairs
Machinery, other, repairs to	Establishment	Renewals and Repairs
Mackintosh (for dressings)	Surgery and Dispensary	Dressings, etc.
Mackintosh sheeting	Domestic	Renewal—Bedding, etc.
Malt liquors	Provisions	Malt Liquors

ITEMS.			MAIN-HEADS.		SUB-HEADS.		
Mangle, or repairs to (see Washing)	...	...	Establishment	...	...	Renewals and Repairs	...
Mantles, incandescent (for gas light)	...	...	Domestic	...	...	Fuel and Lighting—(b) Gas	...
Marking ink	...	...	Domestic	...	...	Sundries	...
Masseur	...	...	Salaries and Wages	...	...	Nursing	...
Masseuse	...	...	Salaries and Wages	...	...	Nursing	...
Matches	...	...	Domestic	...	...	Fuel and Lighting—(d) Oil, etc.	...
Material for nurses' dresses	...	...	Domestic	...	...	Uniforms	...
Mats	...	...	Domestic	...	...	Renewal—Furniture	...
Mattress, hair or wool	...	...	Domestic	...	...	Renewal—Bedding, etc.	...
Mattress, wire spring	...	...	Domestic	...	...	Renewal—Furniture	...
Meals (allowance in lieu of)	...	...	Salaries and Wages	...	...	According to the sub-head under which the wages of the official should be classed	...
Measures (for medicines, etc.)	...	...	Surgery and Dispensary	...	...	Sundries	...
Meat extracts and essences	...	...	Provisions	...	...	Meat	...
Meat pies	...	...	Provisions	...	...	Meat	...
Meats, potted	...	...	Provisions	...	...	Meat	...
Medical officer's fees	...	...	Salaries and Wages	...	...	Medical	...
Medicinal waters	...	...	Surgery and Dispensary	...	...	Drugs, Chemicals, etc.	...
Medicines	...	...	Surgery and Dispensary	...	...	Drugs, Chemicals, etc.	...
Meetings (advertisement of)	...	...	Management	...	...	Official Advertisements	...
Mellin's Food	...	...	Provisions	...	...	Grocery	...
Memorial brasses	...	...	Establishment	...	...	Renewals and Repairs	...
Messages (official)	...	...	Management	...	...	Postages	...
Messages (patients' friends, doctors, etc.)	...	...	Miscellaneous	...	...	Postages	...
Methylated spirit (for dispensary)	...	...	Surgery and Dispensary	...	...	Drugs, Chemicals, etc.	...
Methylated spirit (for lamps)	...	...	Domestic	...	...	Fuel and Lighting—(d) Oil, etc.	...
Meters, electric light, rent of	...	...	Domestic	...	...	Fuel and Lighting—(c) Electric Current	...
Meters, gas, rent of	...	...	Domestic	...	...	Fuel and Lighting—(b) Gas	...
Meters, water, rent of	...	...	Domestic	...	...	Water	...
Microscopes	...	...	Surgery and Dispensary	...	...	Instruments, etc.	...
Midwife, fee of	...	...	Salaries and Wages	...	...	Nursing	...
Milk churns, pails and cans	...	...	Domestic	...	...	Renewal—Hardware, etc.	...
Milk, condensed, humanised, and peptonised (see also Foods, prepared)	...	...	Provisions	...	...	Milk	...
Milk sterilizer	...	...	Establishment	...	...	Renewals and Repairs	...
Mineral waters	...	...	Provisions	...	...	Aërated Water, etc.	...
Mops	...	...	Domestic	...	...	Renewal—Hardware, etc.	...
Mortuary trolley	...	...	Domestic	...	...	Renewal—Furniture	...
Mousetraps	...	...	Domestic	...	...	Renewal—Hardware, etc.	...
Muff warmers and cartridges	...	...	Surgery and Dispensary	...	...	Instruments, etc.	...

ITEMS.	MAIN-HEADS.		SUB-HEADS.	
Mutton broth, and proprietary extracts used instead	Provisions	...	Meat	...
Napkin rings	Domestic	...	Renewal—Hardware, etc.	...
Napkins, table	Domestic	...	Renewal—Bedding, etc.	...
Needles	Domestic	...	Renewal—Bedding, etc.	...
Needles (for surgical use)	Surgery and Dispensary	...	Instruments, etc....	...
Newspapers (for nurses) ...	Miscellaneous	...	Sundries ... ..	...
Newspapers (for office) ...	Management	...	Sundries ... ..	...
Newspapers (for patients)	Miscellaneous	...	Sundries ... ..	...
Notice board, and repainting of	Establishment	...	Renewals and Repairs	...
Nurses' uniforms, including every article of dress supplied for nurses by the Institution	Domestic	...	Uniforms...	...
Oatmeal	Provisions	...	Grocery ... ..	...
Oil (for lamps)	Domestic	...	Fuel and Lighting—(d) Oil, etc. ... ..	...
Oil (for lubricating) ...	Establishment	...	Renewals and Repairs	...
Ointment tins	Surgery and Dispensary	...	Sundries ... ..	...
Opening ceremonies (new buildings, etc.) ...	Extraordinary Expenditure	...	Special Heading	...
Operating coats, aprons, shoes, etc.	Domestic	...	Uniforms ... ..	...
Operating gloves	Domestic	...	Uniforms ... ..	...
Operating tables	Surgery and Dispensary	...	Instruments, etc. ...	...
Overalls	Domestic	...	Uniforms ... ..	...
Overshoes	Domestic	...	Uniforms ... ..	...
Oxygen gas	Surgery and Dispensary	...	Drugs, Chemicals, etc.	...
Padlocks	Establishment	...	Renewals and Repairs	...
Pails	Domestic	...	Renewal—Hardware, etc.	...
Paint (for furniture) ...	Domestic	...	Renewal—Furniture	...
Paint (for walls, fittings, etc.)	Establishment	...	Annual cleaning ...	...
Paper fasteners (according to purpose)	Miscellaneous or Management	...	Printing and Stationery	...
Pensions and gratuities ...	The chargeability of pensions should follow that of the remuneration formerly paid to the official in question. Examples :—			
	Secretary—Management...		Pensions ... ..	...
	Steward—Sal. & wages ...		Pensions ... ..	...
	Matron—Sal. & wages ...		Pensions ... ..	...
	Dispenser—Sal. & wages ...		Pensions ... ..	...
	Porter—Sal. & wages ...		Pensions ... ..	...
Pharmacopœia	Miscellaneous	...	Printing and Stationery	...

ITEMS.	MAIN-HEADS.			SUB-HEADS.		
Photographs (frames for)	Domestic	...	...	Renewal—Furniture	...	...
Photographs of patients ...	Surgery and Dispensary	...	...	Sundries ...	...	...
Pianos	Domestic	...	...	Renewal—Furniture	...	...
Pickles and sauces ...	Provisions	...	...	Grocery ...	...	...
Picture hooks and cord ...	Domestic	...	...	Renewal—Furniture	...	...
Picture rails	Establishment	...	...	Renewals and Repairs	...	...
Pillows, air and water ...	Domestic	...	...	Renewals—Bedding, etc.	...	...
Pins (ordinary and safety)	Surgery and Dispensary	...	...	Dressings, etc. ...	...	...
Pins (drawing) (according to purpose)	Miscellaneous or Management	...	...	Printing and Stationery	...	...
Plants (for garden) ...	Establishment	...	...	Garden ...	...	...
Plants (for indoor decoration)	Domestic	...	...	Sundries ...	...	...
Plasmon	Provisions	...	...	Grocery ...	...	...
Plaster of Paris	Surgery and Dispensary	...	...	Dressings, etc. ...	...	...
Plate racks	Establishment	...	...	Renewals and Repairs	...	...
Porringers	Domestic	...	...	Renewal—Hardware, etc.	...	...
Postage, not official or appeal, <i>e.g.</i> , for correspondence with tradesmen, nurses and servants, or respecting patients, etc.	Miscellaneous	...	...	Postages ...	...	...
Post-mortem gloves, coats, aprons, etc.	Domestic	...	...	Uniforms ...	...	...
Potato steamer	Establishment	...	...	Renewals and Repairs	...	...
Potted meat, fowl, tongue, etc.	Provisions	...	...	Meat ...	...	...
Poundage on postal order	Miscellaneous	...	...	Sundries ...	...	...
Premium for leasehold redemption property ...	Extraordinary	...	...	Special sub-head ...	...	...
Prepared foods (<i>see</i> Foods, prepared)						
Prescription papers, etc.	Miscellaneous	...	...	Printing and Stationery	...	...
Press cuttings	Finance	...	...	Appeals ...	...	...
Printing and stationery for wards, for the matron's, steward's, housekeeper's and dispenser's departments, with the pens, ink, etc., used in those departments, <i>e.g.</i> , temperature charts, diet sheets, inventory books, stores account books, tradesmen's order books, etc., etc.	Miscellaneous	...	...	Printing and Stationery	...	...
Printing and stationery (official)	Management	...	...	Official Printing ...	...	...
Pulleys, bed	Domestic	...	...	Renewal—Furniture	...	...
Rabbits	Provisions	...	...	Fish, Poultry, etc.	...	...
Racks (book, paper, or letter)	Domestic	...	...	Renewal—Furniture	...	...

ITEMS.	MAIN-HEADS.		SUB-HEADS.	
Racks (plate)	Establishment	...	Renewals and Repairs	...
Racks (sponge or toilet) ...	Domestic	...	Renewal of hardware, etc.	
Radium—				
Original purchase	Balance Sheet	...	Separate sub-head under “Land, Buildings, and Equipment”	...
Renewals	Surgery and Dispensary	...	Drugs, Chemicals, etc.	...
Razors	Surgery and Dispensary	...	Instruments, etc.	...
Refrigerators	Domestic	...	Renewal—Furniture	...
Registers of patients	Miscellaneous	...	Printing and Stationery	...
Registrar's reports	Miscellaneous	...	Printing and Stationery	...
Registry office fees	Salaries and Wages	...	Domestic Servants	...
Religious books (Bibles, etc., for patients)	Miscellaneous	...	Sundries ... ..	...
Removal of patients, fares for (unless paid by Samaritan Fund)	Domestic	...	Sundries ... ..	...
Rent of meters (electric light)	Domestic	...	Fuel and Lighting—(c) Electric	...
Rent of meters (gas)	Domestic	...	Fuel and Lighting—(b) Gas	...
Rent of meters (water)	Domestic	...	Water ... ..	...
Repairs (ordinary)	Establishment	...	Renewals and Repairs	...
Repairs (extraordinary)	Establishment	...	Renewals and Repairs	...
Repairs (bedding and linen)	Domestic	...	Renewals—Bedding, etc.	
Repairs (furniture)	Domestic	...	Renewal—Furniture	...
Repairs (surgical instru- ments)	Surgery and Dispensary	...	Instruments and Appli- ances ... ..	...
Report, Annual (postage of)	Management	...	Official Postage	...
Report, Annual (extra copies for appeal pur- poses and postage of same)	Finance	...	Appeals ... ..	...
Report, Annual (printing of)	Management	...	Official Printing	...
Reports of meetings	Management	...	Printing and Stationery	...
Returned empties	Domestic	...	Sundries ... ..	...
Returned empties if in re- spect of regular supplies, according to the head under which the supplies should be classed; thus, if in respect of the car- riage of eggs, the classifi- cation would be	Provisions	...	Eggs ... ..	...
If in respect of the car- riage of washing from laundry company, it would be	Domestic	...	Washing ... ..	...
If from hospital laundry	Domestic	...	Sundries ... ..	...
Retyring bedstead wheels	Domestic	...	Renewal—Furniture	...
Rice	Provisions	...	Grocery ... ..	...

ITEMS.			MAIN-HEADS.		SUB-HEADS.		
Ronuk	...	...	Domestic	...	Cleaning, etc.	...	...
Rooms (for meetings, hire of)	...	...	Management	...	Sundries	...	...
Rope (for bedding)	...	...	Domestic	...	Renewal—Bedding, etc.	...	...
Rugs (for beds)	...	...	Domestic	...	Renewal—Bedding, etc.	...	...
Rugs (for floor covering)	...	...	Domestic	...	Renewal—Furniture	...	...
Sacking (for bedding)	...	...	Domestic	...	Renewal—Bedding, etc.	...	...
Sacks (for coal)	...	...	Domestic	...	Renewal—Furniture	...	...
Safes	...	...	Domestic	...	Renewal—Furniture	...	...
Safety pins	...	...	Surgery and Dispensary	...	Dressings, etc.	...	...
Salaries and wages:—							
Ambulance attendant	...	...	Salaries and Wages	...	Porters	...	...
Analyst (for food)	...	...	Salaries and Wages	...	Dispensing	...	...
Barber	...	...	Salaries and Wages	...	Porters	...	...
Bath attendant	...	...	Salaries and Wages	...	Porters	...	...
Chaplain	...	...	Salaries and Wages	...	Other Officers	...	...
Charwomen	...	...	Salaries and Wages	...	Scrubbers	...	...
Clerk of works	...	...	Salaries and Wages	...	Mechanics, etc.	...	...
Clerk of works (new buildings additions, or improvements)	...	...	Balance Sheet	...	Land, Buildings, and Equipment	...	...
Clerks	...	...	According as their work is management or maintenance, <i>e.g.</i> , steward's or matron's clerk, Maintenance. If no steward, the secretary's clerk doing steward's work is Maintenance, and so on				
Collector's commission	...	...	Finance	...	Commission	...	...
Collector's salary	...	...	Finance	...	Commission	...	...
Dispenser	...	...	Salaries and Wages	...	Dispensing	...	...
Domestic servants, <i>e.g.</i> , cooks, housemaids, wardmaids, etc.	...	...	Salaries and Wages	...	Domestic Servants	...	...
Electrical assistant (non-medical)	...	...	Salaries and Wages	...	Mechanics	...	...
Engineers	...	...	Salaries and Wages	...	Mechanics	...	...
Engineers (building additions or improvements)	...	...	Balance Sheet	...	Land, Buildings, and Equipment	...	...
Enquiry officer, or lady almoner	...	...	Salaries and Wages	...	Other Officers	...	...
Fireman	...	...	Salaries and Wages	...	Other Officers	...	...
Gardener	...	...	Establishment	...	Garden	...	...
Housekeeper	...	...	Salaries and Wages	...	Other Officers	...	...
Iceman	...	...	Salaries and Wages	...	Mechanics	...	...
Ironers' wages (<i>see</i> Washing)	...	...	Salaries and Wages	...	Scrubbers	...	...
Laboratory man (qualified)	...	...	Salaries and Wages	...	Dispensing	...	...
Lady almoner	...	...	Salaries and Wages	...	Other Officers	...	...

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Salaries and wages— <i>cont.</i> —		
Laundresses (<i>see</i> Washing)	Salaries and Wages	... Scrubbers
Laundrymen (<i>see</i> Washing)	Salaries and Wages	... Porters
Linen keeper	Salaries and Wages	... Domestic Servants ...
Masseur	Salaries and Wages	... Nursing
Masseuse	Salaries and Wages	... Nursing
Maternity nurses	Salaries and Wages	... Nursing
Matron	Salaries and Wages	... Nursing
Mechanics	Salaries and Wages	... Mechanics
Mechanics (new buildings, or additions or improvements to buildings and equipment)	Balance Sheet ...	... Land, Buildings, and Equipment
Medical officers	Salaries and Wages	... Medical
Mortuary attendant	Salaries and Wages	... Porters
Needlewomen	Salaries and Wages	... Domestic Servants ...
Nurses	Salaries and Wages	... Nursing
Page boys	Salaries and Wages	... Porters
Pathologist, assistant (qualified)	Salaries and Wages	... Medical
Pharmacist	Salaries and Wages	... Dispensing
Pill man	Salaries and Wages	... Dispensing
Porters	Salaries and Wages	... Porters
Scrubbers and charwomen	Salaries and Wages	... Scrubbers
Secretary	Management ...	... Official Salaries
Sisters	Salaries and Wages	... Nursing
Steward	Salaries and Wages	... Other Officers
Stoker	Salaries and Wages	... Mechanics
Telephone operator	Salaries and Wages	... Other Officers
Theatre attendant	Salaries and Wages	... Mechanics
Theatre porter	Salaries and Wages	... Porters
Theatre supervisor (medical)	Salaries and Wages	... Medical
Typist	Salaries and Wages	... Official Salaries or other Officers according to nature of work ...
Watchers over patients	Salaries and Wages	... Nursing
X-ray assistant (unqualified)	Salaries and Wages	... Mechanics
Salt	Provisions ...	... Grocery
Sand	Domestic ...	... Cleaning, etc.
Sandpaper	Domestic ...	... Cleaning, etc.
Sardines	Provisions ...	... Grocery
Sash lines	Establishment ...	... Renewals and Repairs ...
Sauces	Provisions ...	... Grocery
Sausages	Provisions ...	... Meat
Scales (household)	Domestic ...	... Renewal—Furniture ...
Scourers	Domestic ...	... Cleaning, etc.
Screens (fire)	Domestic ...	... Renewal—Furniture ...
Screens (folding)	Domestic ...	... Renewal—Furniture ...

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Seals (for official documents)	Management	Sundries
Serviette rings	Domestic	Renewal—Hardware, etc.
Shaving brushes	Surgery and Dispensary	Instruments, etc.
Shoes (for porters)	Domestic	Uniforms
Shoes (for theatre)	Domestic	Uniforms
Shot (for fracture extension)	Surgery and Dispensary	Instruments, etc.
Shrouds	Domestic	Renewal—Bedding, etc.
Shutters (for dark room)	Establishment	Renewals and Repairs
Sieves (cinder)	Domestic	Renewal—Hardware, etc.
Sieves (hair)	Domestic	Renewal—Hardware, etc.
Silk (Chinese)	Surgery and Dispensary	Dressings, etc.
Silkworm gut	Surgery and Dispensary	Dressings, etc.
Slippers (for patients) (if not from Samaritan Fund)	Domestic	Sundries
Soap and Soda (for laundry (see Washing)	Domestic	Cleaning, etc.
Soap (soft, for enemas or liniments)	Surgery and Dispensary	Drugs, Chemicals, etc.
Soap (soft, for cleaning)	Domestic	Cleaning, etc.
Soap, other	Domestic	Cleaning, etc.
Soda (for boilers)	Establishment	Renewals and Repairs
Soda (for domestic work)	Domestic	Cleaning, etc.
Soda (for pharmacy work)	Surgery and Dispensary	Drugs, Chemicals, etc.
Solicitor's fees	Management	Law Charges
Spatulas	Surgery and Dispensary	Sundries
Speaking tubes	Establishment	Renewals and Repairs
Spectacles (for patients) (if not from Samaritan Fund)	Surgery and Dispensary	Instruments, etc.
Spirits and wine as solvents, etc., for drugs	Surgery and Dispensary	Drugs, Chemicals, etc.
Spirits of wine (for tinctures, liniments, etc.)	Surgery and Dispensary	Drugs, Chemicals, etc.
Spittoons	Domestic	Renewal—Hardware, etc.
Splints	Surgery and Dispensary	Instruments, etc.
Sponges (for household use)	Domestic	Cleaning, etc.
Sponges (for surgical use)	Surgery and Dispensary	Dressings, etc.
Sprays	Surgery and Dispensary	Instruments, etc.
Stamp dampers (according to purpose)	Miscellaneous or Management	Printing and Stationery
Starch (for dispensary)	Surgery and Dispensary	Drugs, Chemicals, etc.
Starch (for laundry) (see Washing)	Domestic	Cleaning, etc.
Stationery cabinets and racks	Domestic or Management	Renewal—Furniture Sundries
Sterilizer (for dressings) (installation of)	Balance Sheet	Land, Buildings, and Equipment
Sterilizer (for dressings) (repairs to)	Establishment	Renewals and Repairs
Sterilizer (for instruments)	Establishment	Renewals and Repairs

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Sterilizer (for milk) ...	Establishment ...	Renewals and Repairs ...
Sterilizing, drums and tins	Surgery and Dispensary ...	Instruments, etc. ...
Stokers	Salaries and Wages ...	Mechanics, etc. ...
Stout	Provisions	Malt Liquors
Stretchers	Domestic	Renewal—Furniture ...
String (according to purpose)	Miscellaneous or Management	Printing and Stationery ...
Subscription boxes ...	Finance	Appeals
Subscriptions to other institutions	Extraordinary	II.
Sugar (for dispensary) ...	Surgery and Dispensary ...	Drugs, Chemicals, etc. ...
Surplices	Domestic	Uniforms
Sweeping chimneys ...	Domestic	Cleaning, etc.
Syringes	Surgery and Dispensary ...	Instruments, etc.
Table (bed)	Domestic	Renewal—Furniture ...
Table covers	Domestic	Renewal—Furniture ...
Table (operating) ...	Surgery and Dispensary ...	Instruments, etc.
Table linen	Domestic	Renewal—Bedding, etc. ...
Tablets	Management	Sundries
Tapers	Domestic	Fuel and Lighting—(d) Oil, etc.
Taps (for beer barrels) ...	Domestic	Renewal—Hardware, etc. ...
Taps (for dispensary) ...	Surgery and Dispensary ...	Sundries
Taps (for water service) ...	Establishment	Renewals and Repairs ...
Tea	Provisions	Grocery
Telephone (private installation)	Balance Sheet	Land, Buildings, and Equipment
Telephone (private installation, upkeep of) ...	Establishment	Renewals and Repairs ...
Telephone subscription ...	Miscellaneous	Postages
Telephone subscription (for office use only) ...	Management	Official Postage
Telephone (trunk line fees)	Miscellaneous	Postages
Theatre clothing (for surgeons and others)	Domestic	Uniforms
Theft (compensation for)	Miscellaneous	Sundries
Thermometers (clinical) ...	Surgery and Dispensary ...	Instruments, etc.
Thermometers (not clinical)	Domestic	Renewal—Furniture ...
Ticking (for beds) ...	Domestic	Renewal—Bedding, etc. ...
Tiles (for hearths, walls, etc.)	Establishment	Renewals and Repairs ...
Time tables	Miscellaneous	Printing and Stationery ...
Tinned meats (fowl, tongues, etc.)	Provisions	Meat
Toilet paper	Domestic	Sundries
Tools (carpenters, engineers, etc.)	Establishment	Renewals and Repairs ...
Towel rollers and brackets	Establishment	Renewals and Repairs ...
Towels	Domestic	Renewal—Bedding, etc. ...
Transfer of Securities to New Trustees	Extraordinary Expenditure	Special Sub-head ...
Travelling expenses (medical staff)	Salaries and Wages ...	Medical

THE UNIFORM SYSTEM OF ACCOUNTS

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Travelling expenses (secretary, clerks)	Management	Sundries
Travelling expenses to maternity patients	Salaries and Wages	Nursing, or as applicable
Travelling expenses, other	Miscellaneous	Sundries
Trays	Domestic	Renewal—Hardware, etc.
Tripe	Provisions	Meat
Trolleys (for diets, medicines, wines and spirits, coals, etc., etc.)	Domestic	Renewal—Furniture
Trolleys, laundry (see Washing)	Domestic	Renewal—Furniture
Trustees (new) (see Transfer)		
Tuning organs and pianos	Domestic	Renewal—Furniture
Turpentine (for dispensary)	Surgery and Dispensary	Drugs, Chemicals, etc.
Turpentine (for household purposes)	Domestic	Cleaning, etc.
Type duplicator (according to purpose)	Management or Miscellaneous	Printing and Stationery
Typewriter (according to purpose)		
Typewriting (according to purpose)		
Uniforms (porters', nurses', etc.)	Domestic	Uniforms
Upholstery	Domestic	Renewal—Furniture
Urinometers	Surgery and Dispensary	Instruments, etc.
Urns (coffee or tea)	Domestic	Renewal—Hardware, etc.
Utensils (cooking)	Domestic	Renewal—Hardware, etc.
Utensils (china and earthenware)	Domestic	Renewal—Hardware, etc.
Vaccine points and tubes	Surgery and Dispensary	Drugs, Chemicals, etc.
Vacuum cleaning	Domestic	Cleaning, etc.
Ventilating fan (fixed)	Establishment	Renewals and Repairs
Ventilating fan (movable)	Domestic	Renewal—Furniture
Verification of stocks	Management	Sundries
Vermin killers	Domestic	Cleaning, etc.
Vinegar	Provisions	Grocery

Wages (see Salaries and Wages)

Washing If the washing is done on the premises, the materials, implements, wages, etc., for the Laundry should *not* be charged to "Washing," but to other appropriate sub-heads; and the sub-head "Domestic," 4. "Washing" will have no

ITEMS.

MAIN-HEADS.

SUB-HEADS.

figures against it. Examples of the classification of laundry items under these circumstances :—

Laundry baskets—Domestic	Renewal—Hardware, etc.
Soap, etc., for washing—Domestic	Cleaning, etc.
Laundrywomen's wages—Salaries, wages, etc.	Scrubbers
Laundrymen's wages—Salaries, wages, etc.	Porters
Laundry, machinery and appliances — Establishment	Renewals and Repairs
Laundry trollies—Domestic and so on.	Renewal—Furniture

If the washing, or any part of it, is put out, the sums paid therefor should of course be shown under "Washing" in the Income and Expenditure Account.

Washing materials—soap, soda, starch, etc., used in laundry (<i>see</i> Washing)	Domestic	Cleaning, etc.
Waste paper baskets (according to purpose)	Domestic or Management	Renewal—Furniture Sundries
Water beds and pillows	Domestic	Renewal—Bedding, etc.
Water bottles and jugs	Domestic	Renewal—Hardware, etc.
Water softening apparatus (installation of)	Balance Sheet	Land, Buildings, and Equipment
Waterproof sheeting	Domestic	Renewal—Bedding, etc.
Waters (medicinal)	Surgery and Dispensary	Drugs, Chemicals, etc.
Weighing machines (for household purposes)	Domestic	Renewal—Furniture
Weighing machines (for wards)	Domestic	Renewal—Furniture
Wills (extracts) from	Management	Sundries
Winding clocks	Domestic	Renewal—Furniture
Window blinds	Domestic	Renewal—Furniture
Window cleaning	Domestic	Cleaning, etc.
Wines and spirits (as solvents, etc., for drugs)	Surgery and Dispensary	Drugs, Chemicals, etc.
Wines and spirits (for patients)	Surgery and Dispensary	Wines and Spirits
Wool, coloured (for sight testing)	Surgery and Dispensary	Instruments, etc.

ITEMS.		MAIN-HEADS.		SUB-HEADS.	
X-Ray installation	...	Balance Sheet	...	Land, Buildings, and	...
X-Ray materials (plates, chemicals, tubes, accumulators, etc., etc.)—				Equipment	...
Apparatus	...	Surgery and Dispensary	...	Instruments, etc.	...
Chemicals and materials		Surgery and Dispensary	...	Drugs, Chemicals, etc.	...
X-Ray operator's fee	...	Salaries and Wages	...	Other Officers	...
Yeast (for cooking)	...	Provisions	...	Bread, Flour, etc.	...
Yeast (for testing)	...	Surgery and Dispensary	...	Drugs, Chemicals, etc.	...

APPENDIX B

TENDER FOR SUPPLIES

[THE following Form of Tender will be common to each article or class of articles used in Hospitals. We have therefore not thought it necessary to repeat it in every case, but have contented ourselves with giving first the Form of Tender, and then the Form of Specification for each article or class of articles.]

TENDER FOR.....

To the Committee of Management of the.....Hospital.
.....19....

(I *or* We) do hereby Tender to supply the.....Hospital with the undermentioned articles, or any one or more of them at the option of the Committee, at the prices hereinafter stated, during the (six *or* twelve) months ending....., 19.... next.

SPECIFICATION

[*Here must be inserted the Specification of the particular articles to be tendered for. The form which these Specifications should take in the case of different articles is shown below.*]

Should this Tender be accepted (I *or* we) hereby undertake to deliver the Articles contracted for at (my *or* our) own expense, in such quantities and at such times as the Secretary or other proper authority of the Hospital for the time being shall from time to time direct, accompanied by a memorandum stating the quantities of goods so delivered, and of such quality as shall be to his entire satisfaction, or of the person appointed by him to inspect the same. If any of the said Articles shall be found inferior, or not to the entire satisfaction of the Secretary, or if (I *or* we) should fail to deliver them from time to time when ordered, (I *or* we) hereby consent and agree that the said Secretary, or the person appointed by him, shall be at liberty (without impeding or lessening the force and validity of this Contract) to obtain such Articles of proper quality from any person he may think fit, and that the difference in price (if any), as well as all attendant and incidental costs and expenses, shall be borne and paid by (me *or* us), or may be deducted from any money hereafter payable to (me *or* us); and further, that upon recurrence of such irregularity, or upon the repeated failure in any of these conditions, the Committee of Management shall at all times have the power to terminate the contract whenever to them it may appear desirable, without prejudice to the liability of the Contractor for breach of Contract up to such time. (I *or* we) undertake that this Contract, *or*

any part, share, or interest in it, shall not be transferred or assigned by (me *or* us) either directly or indirectly to any person or persons whomsoever, without the written consent of the Committee.

Any notice shall be deemed to be sufficiently served on (me *or* us) if given or left at (my *or* our) usual or last place of abode or business.

Sixpenny
Agreement
Stamp

Signature.....

Address.....

Accepted for.....

On behalf of the Committee of Management,

Date....., 19.....

Chairman.

The estimated quantities are stated for the information of the Contractor, but the Committee do not contract that they will require such quantities.

The Committee do not bind themselves to accept the lowest or any Tender. They also reserve to themselves the right to terminate this Agreement if the Contractor, or any servant or person acting for him, give, or attempt to give, any fee, reward, or gratuity of any kind whatever, to any Officer or Servant of the Hospital.

All communications by letter are to be addressed to 'The Secretary'.

TENDER FOR BREAD, FLOUR, AND MEAL

SPECIFICATION

Household Bread, made of best wheaten flour, well and properly baked and cooled, unadulterated and free from alum, in Loaves of 4 lbs. each	at	per cwt.
Best Seconds Flour, clean and free from grit, without any adulteration whatever	„	„ sack
Best Scotch Oatmeal, ditto	„	„ stone of 14 lbs.

To be delivered as required.

TENDER FOR COAL AND COKE

SPECIFICATION

Best Household Coal, ¹ thoroughly screened and free from small pieces, dust, or slate	at	per ton
Best Hard Steam Coal ¹ of same description	„	„
Best Gas Coke	„	„
Small Coal	„	„

To be delivered as required, contractor to produce pit certificate if required.

¹ State colliery or collieries selected.

TENDER FOR EGGS, BUTTER, ETC.

SPECIFICATION

Eggs, good, fresh, of an average weight of 2 ozs. each	. at	per 100 of 6 score
Butter, best salted	. . . . . „	„ 80 lbs.
Bacon, good mild	. . . . . „	„ 60 „
Cheese, best American	. . . . . „	„ 14 „

To be delivered as required.

TENDER FOR FISH

SPECIFICATION

Good, fresh, wholesome Fish, either Brill, Cod, Haddock, Herring, Mackerel, Plaice, Soles, Turbot, or Whiting, properly cleaned and trimmed, without head, tail, or offal at	per diet of 8 ozs..
--	--------------	---------------------

To be delivered as required.

TENDER FOR GROCERIES

SPECIFICATION

Almonds, Valencia, Fine	. . . . . at	lb.
„ Jordan „	„
Arrowroot, St. Vincent „	„
Baking Powder, Borwick	. . . . . „	doz. boxes
Barley Flour, Robinson's Patent, $\frac{1}{2}$ lb. tins	. . . . . „	doz.
„ Pearl, Scotch	. . . . . „	lb.
Biscuits „	
„ Huntley & Palmer	. . . . . „	tin
„ Fancy Lunch „	„
Blacking, "Nugget" Polish	. . . . . „	doz.
Blacklead, Nixey's, in 4 oz. packets	. . . . . „	gross
Brass Polish, "Globe," large tins	. . . . . „	doz.
Bran, Best Broad	. . . . . „	cwt..
Candles, Wax	. . . . . „	lb.
„ Self-fitting	. . . . . „	box
Capers, Capôte, 12 oz. bottles	. . . . . „	doz..
Carraway Seeds	. . . . . „	lb.
Cocoa „	„
„ Fry's in 14 lb. tins	. . . . . „	cwt..
„ „ cocoa extract, No. 222	. . . . . „	lb.
Coffee and Chicory „	„
„ Whole Berries „	„
Condensed Milk, Nestlé's Swiss	. . . . . „	doz..
„ „ „ "Viking" Brand „	„

Cornflour, Brown and Polson	at	doz.
Currants, Vostizza, $\frac{1}{4}$ cases	„	cwt.
Chocolate Powder, Rowntree's	„	lb.
Emery Cloth, Oakey	„	quire
Figs, Cooking, in bags	„	lb.
„ „ „ boxes	„	„
Ginger, Ground, Cochin	„	„
Golden Syrup, Lyle, in 14 lb. tins	„	„
Haricot Beans, Hungarian Hand Picked	„	„
Isinglass, Swinbourne, in 1 oz. packets	„	„
Jam, Various, Crosse & Blackwell, 1 lb. pots	„	doz.
„ „ Hartley's, 1 lb. pots	„	„
Jelly, Table, Chiver's, 1 pint packets	„	„
Lentils, Egyptian	„	lb.
Lemonade, "Eiffel Tower," 1/- size bottles	„	doz.
Macaroni, Genoa, in 4 lb. boxes	„	lb.
Marmalade, Moir, in 7 lb. jars	„	doz.
„ Keiller, in 7 lb. jars	„	„
Matches (Safety), Bryant & May	„	gross
Metal Polish, "Blue Bell"	„	doz.
Mustard, Colman, in 1 lb. tins	„	„
Peas, Pearl split	„	lb.
Peel, Candied, "London"	„	„
Pepper, Ground White	„	„
Pickles, Mixed, Crosse & Blackwell	„	doz.
Piccalilli, Crosse & Blackwell	„	„
Plate Powder, Goddard	„	„
Prunes, French, $\frac{1}{4}$ cases, 80/85 fruits	„	lb.
Plums, French, Cooking, "Imperial"	„	„
Quaker Oats, in 2 lb. packets	„	doz.
Raisins, Valencia, finest selected, $\frac{1}{4}$ boxes	„	lb.
Rice, Carolina	„	„
„ Ground	„	„
„ Rangoon	„	cwt.
Sago, Small	„	„
Salt, Table, Weston & Westall, in jars	„	doz.
Sapolio	„	„
Sardines, Peneau, large tins	„	„
„ Chas. Leduc, small tins	„	„
Sauce, Worcester, Lea & Perrin, large bottles	„	„
Soap, Brooke's "Monkey" Brand	„	„
„ Carbolic Cleaning, Cook's No. 2	„	cwt.
„ Calvert's Domestic Carbolic	„	„
„ Glycerine, Knight's, in tablets, 5's	„	lb.
„ Primrose, „	„	„

Soap, Soft, Knight's " BBB," in firkins.	. . . . .	at	firkin
„ „ Cook's " B "	. . . . .	„	„
„ Honey, Knight's, in tablets, 5's	. . . . .	„	lb.
„ Vaseline Toilet, in tablets	. . . . .	„	doz.
Soap Powder, Hudson's No. 1	. . . . .	„	„
Soda, Scotch (Brunner, Mond & Co.)	. . . . .	„	cwt.
Sugar, Castor, " Imperial "	. . . . .	„	„
„ Icing, " Electric "	. . . . .	„	lb.
„ Finest Demerara or Trinidad	. . . . .	„	cwt.
„ Loaf, Tate's Best Quality	. . . . .	„	„
Sultanas, Turkey, " Nymphia "	. . . . .	„	„
Tapioca, Singapore	. . . . .	„	„
Valentine's Meat Juice	. . . . .	„	doz.
Vinegar, Best	. . . . .	„	gall.
„ Tarragon .	. . . . .	„	doz. bottles

To be delivered as required.

TENDER FOR MEAT

TO BE BASED ON SPECIFICATION ON P. 71.

TENDER FOR MILK

SPECIFICATION

Good, genuine, unadulterated New Milk, to produce between the months of August and January, both inclusive, at least 3·5 per cent of butter fat, and for the remainder or the year 3·25 per cent of butter fat . at per imperial gallon

To be delivered as required

TENDER FOR POTATOES

SPECIFICATION

Best Ware Potatoes, dry and mealy, of the best quality, free from earth, of equal size, of one sort or description, and not more than six to the lb. in weight . . at per cwt. of 112 lb.

To be delivered as required.

TENDER FOR POULTRY

SPECIFICATION

Each Bird to be properly plucked and drawn, and to be not less than 2 lb. in weight when dressed for cooking.

Ducks	. . . . .	at	each
Fowls	. . . . .	„	„

To be delivered as required.

TENDER FOR VEGETABLES

SPECIFICATION

Good, sound, fresh-gathered Vegetables, well trimmed and stripped of their outer leaves, and in a fit and proper state for cooking.

Cabbages or Greens	.	.	.	.	.	.	.	.	.	.	.	at	per cwt.
Carrots	.	.	.	.	.	.	.	.	.	.	.	”	”
Parsnips	.	.	.	.	.	.	.	.	.	.	.	”	”
Onions	.	.	.	.	.	.	.	.	.	.	.	”	”
Leeks	.	.	.	.	.	.	.	.	.	.	.	”	”
Celery	.	.	.	.	.	.	.	.	.	.	.	”	”
Lemons	.	.	.	.	.	.	.	.	.	.	.	”	per doz.

To be delivered as required.

APPENDIX C

113

FORMS IN USE AT THE EDINBURGH ROYAL INFIRMARY

MONTHLY RETURN¹ AS TO SURGICAL DRESSINGS

For

19—

Number of Patients and Total Cost

Cost per Patient

[illegible]

1 A copy of this Return is sent to the Superintendent and each principal Surgeon.

MONTHLY RETURN¹ OF THE CONSUMPTION OF WINES, SPIRITS, MALT LIQUORS,
AND AERATED WATERS

19_____

	No. of Ward	Mean No. of Beds Occupied	Hon. Medical Officer	Total Consumption				Consumption per Bed			
				Wine, Ounces	Spirits, Ounces	Malt Liquors, Pints	Aerated Waters, Pints	Wine, Ounces	Spirits, Ounces	Malt Liquors, Pints	Aerated Waters, Pints
SURGICAL HOSPITAL, including private rooms	1										
	2										
	3										
	4										
	5										
	6										
	7										
	8										
	9										
	10										
	11										
	12										
	13										
	14										
	15										
	16										
	17										
	18										
	19										
MEDICAL HOSPITAL	20-21 F.H.										
	22										
	23										
	24										
	25										
	26										
	27										
	28										
	29										
	30										
	31										
	32										
	33										
	Obs.										

TOTAL CONSUMPTION (EXCLUDING FRACTIONAL PARTS).

WINE, Gallons, _____ : SPIRITS, Gallons, _____
MALT LIQUORS, Doz. Quarts, _____ : AERATED WATERS, Doz. _____

N.B.—The number of Beds occupied in each Ward is compiled from the weekly Census ; the quantities above stated include both daily and occasional Orders.

If any error is found to have been made in the accompanying Summary of the detailed Accounts, it is particularly requested that notice thereof be at once sent to the Superintendent.

¹ A copy of this Return is furnished monthly to the Superintendent and principal Physicians and Surgeons.

MONTHLY RETURN OF THE CONSUMPTION OF BUTCHER'S MEAT, AND EXTRA ARTICLES OF DIET
FOR

	No. of Ward	Daily Average of Occu- pied Beds	Medical and Surgical Officers	Consumption per Ward			Consumption per Bed		
				Butcher's Meat, lb.	Eggs, No.	New Milk, Pints	Butcher's Meat, lb.	Eggs, No.	New Milk, Pints
SURGICAL HOSPITAL	1								
	2, 3								
	4, 5								
	6								
	7, 8								
	9								
	10, 11, 12								
	13, 14								
	15								
	16								
	17, 18								
	19								
	20, 21								
MEDICAL HOSPITAL	22								
	23								
	24								
	25								
	26								
	27								
	28								
	29								
	30								
	31								
	32								
	33								
							General Average	General Average	General Average
	Total Consumption . . .								

DAILY ISSUE BOOK OF WARD FOR

From		PORT							SHERRY							WHISKY						
PATIENTS' NAMES		Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday
1	.....																				
2	.....																				
3	.....																				
4	.....																				
5	.....																				
6	.....																				
7	.....																				
8	.....																				
9	.....																				
10	.....																				
11	.....																				
12	.....																				
13	.....																				
14	.....																				
15	.....																				
16	.....																				
17	.....																				
18	.....																				
19	.....																				
20	.....																				
21	.....																				
Resident Physician or Surgeon																						
.....		Total for Thursday																				
.....		,, ,, Friday																				
.....		,, ,, Saturday																				
.....		,, ,, Sunday																				
.....		,, ,, Monday																				
.....		,, ,, Tuesday																				
.....		,, ,, Wednesday																				
.....		,, ,, The Week							Ounces.....							Ounces.....						

GLASS-WARE, INSTRUMENTS, LIGATURES, STATIONERY, ETC.

--	--	--	--	--	--

FOR HOSPITALS AND INSTITUTIONS

119

HOSPITAL

Wards _____

Dr. _____

[illegible]

121

Dr. _____

[illegible]

DAILY ISSUE BOOK FOR AERATED WATERS

From _____	PATIENTS' NAMES	LEMONADE							SODA WATER							POTASH WATER						
		Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday
		Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday
		Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday

A. MAINTENANCE.—I. PROVISIONS

Date	From Whom	Meat				Fish, Poultry, etc.				Butter, Bacon, etc.				Eggs				Milk				Bread, Flour, etc.				Grocery				Vegetables and Fruit				Malt Liquors				Aerated Water and Ice								Total		
		Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	£	s.	d.								

A. MAINTENANCE.—IV. ESTABLISHMENT AND VI. MISCELLANEOUS

Establishment

Miscellaneous

Date	From Whom	Insurance				Renewals and Repairs				Annual Clearing				Garden								Total			Printing and Stationery				Postages				Advertisements				Sundries				Total		
		Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	Quan.	£	s.	d.	£	s.	d.				

CASH ANALYSIS : RECEIPTS AND EXPENDITURE

Date	Per	NAME	A. Ordinary																	B. Extraordinary			Date	CR.	TOTAL, agreeing with Cheque Book Counterfoils and Bank Book																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
			Annual Sub- scriptions	Donations	Boxes	King Edward's Hospital Fund or League of Mercy	Hospital Sunday Fund	Hospital Saturday Fund	Congrega- tional Collections	Workmen's Collections	Entertain- ments	INVESTED PROPERTY, ETC.				NURSING INSTITUTION		PATIENTS' PAYMENTS		National Insurance Act Receipts	Other Receipts	Legacies				* Festivals, Bazaars, etc.	TOTAL, agreeing with Bank Book Totals																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
												Dividends	Rents	Income Tax Returned	Interest on Deposit Account, etc.	Private Nurses	Nurses' and Proba- tioners' Fees	In- Patients	Out- Patients																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								

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